

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2022



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Wayne Wallingford
Director of Revenue

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INTRODUCTORY

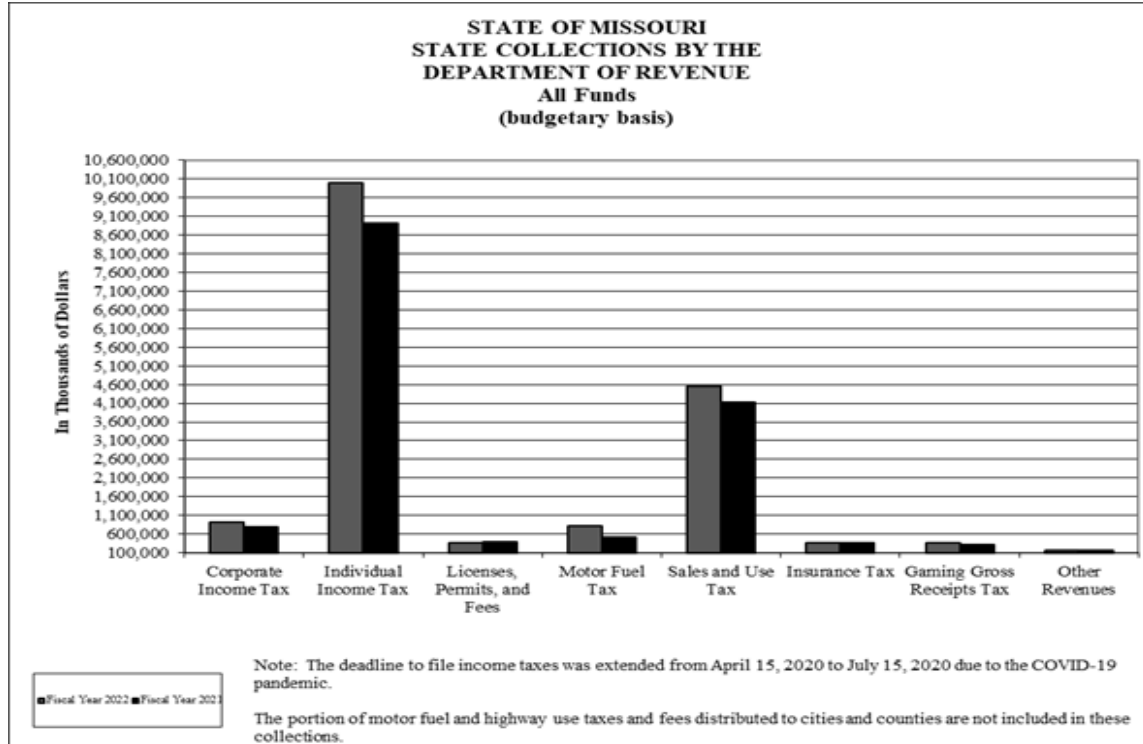
REPORTING ENTITY

The people of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The number of employees authorized by the General Assembly for Fiscal Year 2022 was 1,069.55, with an operating budget of \$70.2 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$18.1 billion in Fiscal Year 2022, a decrease of 14.85 percent over Fiscal Year 2021. The Department collected 99.03 percent of the state's General Fund collections and 39.62 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

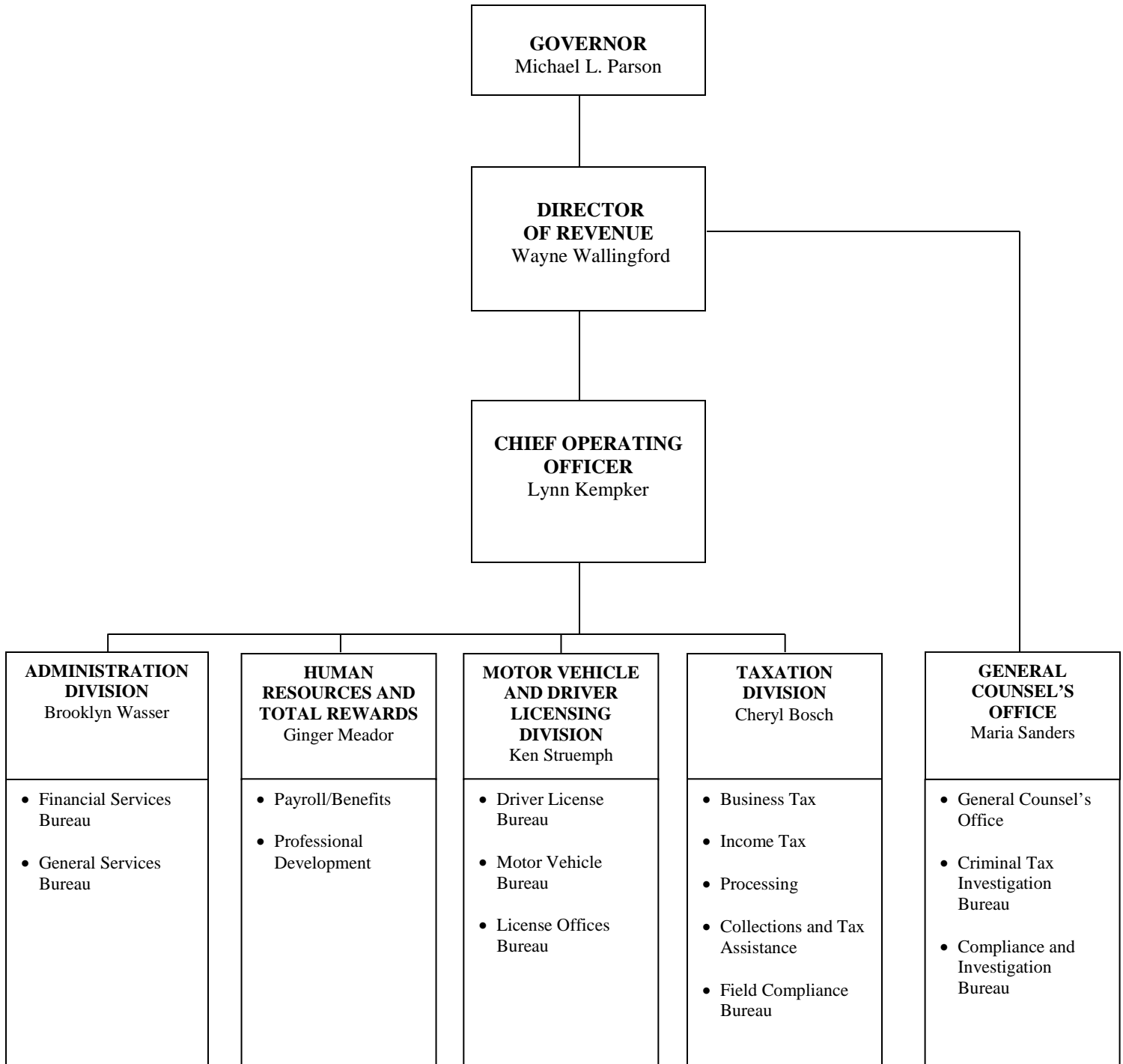
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Annual Comprehensive Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2022

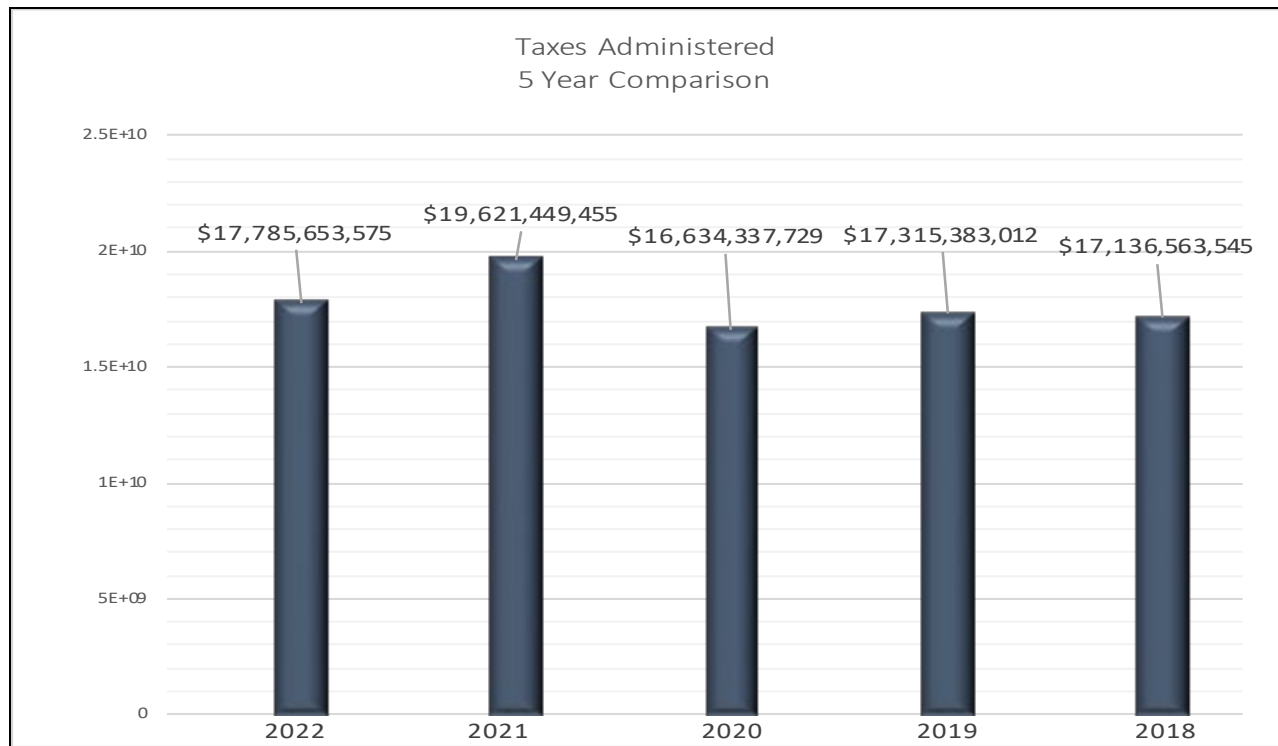
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY22 Amount Collected	FY21 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$100,177,637	\$103,758,003	-3.5 %
Financial Institutions Tax	53,870,066	38,617,438	39.5
Fuel Tax	811,727,589	708,967,981	14.5
Individual Income & Corporate Tax	10,904,480,934	9,728,292,217	12.1
Insurance Tax	391,005,171	380,924,181	2.6
Local Sales and Use Tax	4,629,942,605	4,063,242,659	13.9
State Sales and Use Tax	4,547,872,464	4,193,517,510	8.5
Other Taxes	443,080,601	404,129,466	9.6
Total Collections	\$21,882,157,067	\$19,621,449,455	11.5 %



TAXES ADMINISTERED

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

TAXES ADMINISTERED

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Cigarette	67,995,264	-5.8%	72,200,590	-1.1%	72,998,919	0.1%	\$72,927,231	-4.0%	\$75,939,169
St. Louis County	2,384,615	-5.3%	2,518,142	-3.4%	2,606,827	2.0%	2,556,899	-7.8%	2,773,125
Jackson County	1,648,310	-8.7%	1,804,879	-2.2%	1,844,820	-4.6%	1,932,823	-6.6%	2,070,270
Tobacco Products	28,115,948	3.3%	27,216,892	14.5%	23,761,321	8.3%	21,938,400	2.2%	21,468,711
Tobacco Control	-	0.0%		-100.0%	10,000	100.0%	5,000	0.0%	5,000
Tobacco Prod Bond	33,500	91.4%	17,500	0.0%	17,500	-28.6%	24,500	-31.0%	35,500
Total Collections	\$100,177,637	-3.5%	\$103,758,003	2.5%	\$101,239,387	1.9%	\$99,384,853	-2.8%	\$102,291,775

TAXES ADMINISTERED

FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Banks	\$45,498,846	51.6%	\$30,017,928	-27.1%	\$41,181,631	51.8%	\$27,136,777	35.6%	\$20,011,606
Credit Institutions	2,205,398	53.5%	1,436,678	-2.7%	1,475,876	-35.5%	2,286,808	98.3%	1,153,029
Savings and Loan	2,825,227	-48.2%	5,451,743	37.0%	3,979,701	21.8%	3,268,281	-78.1%	14,938,147
Credit Unions	3,340,595	95.2%	1,711,089	-24.1%	2,253,703	37.3%	1,641,616	-19.1%	2,029,618
Total Collections	\$53,870,066	39.5%	\$38,617,438	-21.0%	\$48,890,911	42.4%	\$34,333,482	-10.0%	\$38,132,400

TAXES ADMINISTERED

FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Aviation Fuel	\$244,211	5.8%	\$230,868	-3.5%	\$239,227	-7.7%	\$259,216	0.1%	\$258,963
Motor Fuel	811,483,378	14.5%	708,737,113	-1.3%	718,425,223	-2.5%	736,513,061	1.1%	728,498,702
Total Collections	\$811,727,589	14.5%	\$708,967,981	-1.3%	\$718,664,450	-2.5%	\$736,772,277	1.1%	\$728,757,665

TAXES ADMINISTERED

INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Beginning with the 2017 calendar year, the top tax rate is reduced by one-tenth of one percent if the amount of net general revenue collected in the previous year exceeds the highest amount of net general revenue collected in any of the three previous fiscal years by at least \$150 million. In addition, beginning with the 2017 calendar year, the tax brackets are adjusted annually by the percent increase of inflation. Beginning with the 2019 calendar year, the top tax rate was reduced by four-tenths of one percent. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri One Start Community College New Jobs Training Fund or the Missouri One Start Community College Job Retention Training Fund as required by Section 620.809, RSMo, or the Port Authority AIM Zone Fund as required by Section 68.075, RSMo.

Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. For all tax years beginning on or after September 1, 1993 and ending on or before December 31, 2019, the rate was 6¼ percent of taxable income. Beginning on or after January 1, 2020, the rate is 4 percent of taxable income. Disposition of the tax is to the General Fund.

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

TAXES ADMINISTERED

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Individual									
Declarations	\$ 1,028,111,759.08	-31.8%	\$1,507,776,904	164.6%	\$569,915,655	103.9%	\$279,452,726	-72.0%	\$997,055,468
Fiduciary	\$ 138,429,251.17	15.4%	119,944,822	356.3%	26,288,778	-74.0%	101,251,486	-21.5%	129,019,141
Returns	\$ 2,135,936,745.39	63.2%	1,308,716,980	100.6%	652,291,192	-62.9%	1,756,497,935	101.5%	871,580,811
Withholding	\$ 6,694,532,465.00	11.9%	5,981,435,088	4.9%	5,702,577,821	3.5%	5,509,728,447	-3.9%	5,730,625,105
College New Job Training	\$ 5,848,913.00	-2.4%	5,991,457	37.6%	4,355,196	-7.5%	4,706,465	-19.2%	5,822,867
College Job Retention	\$ 7,446,533.00	17.9%	6,315,205	88.6%	3,348,928	19.0%	2,814,434	-19.2%	3,485,106
Port Authority AIM Zone	\$ -	-100.0%	1,125	100.0%					
Subtotal	\$ 10,010,305,666.64	12.1%	\$8,930,181,581	28.3%	\$6,958,777,570	-9.1%	\$7,654,451,493	-1.1%	\$7,737,588,498
Corporation/Franchise									
Declarations	\$ 947,126,119.00	-14.6%	\$1,108,652,773	280.2%	\$291,591,732	-7.6%	\$315,725,319	-1.6%	\$320,797,044
Returns	\$ (52,950,852.00)	-82.9%	(310,542,137)	-281.0%	171,537,348	-18.6%	210,830,761	49.6%	140,925,252
Subtotal	\$ 894,175,267.00	12.0%	\$798,110,636	72.3%	\$463,129,080	-12.0%	\$526,556,080	14.0%	\$461,722,296
Total Collections	\$10,904,480,934	12.1%	\$9,728,292,217	31.1%	\$7,421,906,650	-9.3%	\$8,181,007,573	-0.2%	\$8,199,310,794

The reduction in Fiscal Year 2019 Individual Declarations may be attributed to accelerated payments made in December 2017 by individuals in an attempt to offset changes made by the Tax Cut and Jobs Act effective for the 2018 tax year.

The deadline to file 2019 income tax returns was extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns was extended from April 15, 2021 to May 17, 2021.

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Fund. Disposition of penalties is to the State Schools Money Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Captive Insurance	\$1,498,054	18.5%	\$1,264,274	1.3%	\$1,247,624	12.8%	\$1,105,663	5.4%	\$1,049,444
Special Purpose Life	618,772	-28.5%	865,842	29.2%	670,348	-25.4%	898,777	25.8%	714,478
Premium (Foreign)	299,429,864	-0.7%	301,591,990	3.4%	291,704,219	0.1%	291,422,541	-5.5%	308,331,508
Premium (Domestic)	16,527,312	29.8%	12,737,546	38.0%	9,230,868	-39.9%	15,367,235	72.2%	8,923,042
Surplus Lines	58,937,080	23.8%	47,618,340	21.9%	39,069,462	8.7%	35,954,591	4.6%	34,376,656
Workers Compensation	17,783,855	5.6%	16,846,189	-2.2%	17,217,104	1.4%	16,976,319	-2.5%	17,416,920
Total Collections	\$394,794,937	3.6%	\$380,924,181	6.1%	\$359,139,625	-0.7%	\$361,725,126	-2.5%	\$370,812,048

TAXES ADMINISTERED


LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Local Sales	\$4,321,281,492	12.9%	\$3,826,501,990	6.1%	\$3,605,137,570	1.8%	\$3,540,393,389	4.2%	\$3,397,428,184
Local Option Use	308,661,113	30.4%	236,740,669	16.9%	202,586,128	17.3%	172,662,042	11.5%	154,837,128
Total Collections	\$4,629,942,605	13.9% 	\$4,063,242,659	6.7%	\$3,807,723,698	2.5%	\$3,713,055,431	4.5%	\$3,552,265,312

STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund, up to a maximum of \$10 million per calendar year.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

Education Sales and Use Tax

This is an additional "Proposition C" state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for

TAXES ADMINISTERED

highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

Medical Marijuana

Authorized by Article XIV, Section 4 of the Constitution of Missouri, an additional four percent tax is levied on the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities throughout the state. The tax is paid to the Department of Revenue which may retain up to 5 percent for its cost of collection which is deposited into the General Fund. Disposition of the tax is to the Missouri Veterans' Health and Care Fund.

Recreational Marijuana

Authorized by Article XIV, Section 2, a six percent tax shall be levied upon the retail sale of non-medical marijuana sold to consumers at marijuana facilities licensed pursuant to this section within the state. The tax shall be collected by each licensed retail marijuana facility and paid to the department of revenue. After retaining no more than two percent of the total tax collected or its actual collection costs, whichever is less, amounts generated by the tax levied in this section shall be deposited by the department of revenue into the veterans, health, and community reinvestment fund.

Parks, Soils, and Water Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Sections 144.020 and 144.070, RSMo. The tax rate is 3 percent. Pursuant to Section 144.455, RSMo, disposition of the tax is 50 percent to the State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

TAXES ADMINISTERED

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
General	\$2,725,659,844	12.4%	\$2,425,320,477	6.7%	\$2,272,941,599	1.8%	\$2,232,675,253	1.8%	\$2,193,355,026
Aviation Jet Fuel	6,151,083	186.2%	2,149,405	-48.9%	4,206,427	-38.5%	6,840,745	4.5%	6,543,872
Conservation									
State Sales and Use	131,687,821	13.7%	115,856,654	6.4%	108,850,308	1.7%	107,048,678	1.6%	105,366,727
Motor Vehicle Sales	17,907,773	0.0%	17,907,773	26.5%	14,160,461	2.0%	13,886,285	-2.2%	14,201,414
Education									
State Sales and Use	1,055,239,981	14.2%	923,784,500	6.5%	867,489,826	1.7%	852,609,176	1.7%	838,763,631
Motor Vehicle Sales	113,219,909	-21.0%	143,272,238	26.5%	113,280,306	1.9%	111,118,071	-2.2%	113,610,476
Medical Marijuana	10,778,767	432.4%	2,024,672						
Parks and Soil									
State Sales and Use	105,804,594	14.2%	92,683,509	6.4%	87,079,063	1.7%	85,638,822	1.6%	84,300,244
Motor Vehicle Sales	12,939,386	-9.7%	14,326,228	26.5%	11,328,380	2.0%	11,109,041	-2.2%	11,361,145
Vehicle	365,264,400	-19.9%	456,192,054	23.7%	368,721,134	0.8%	365,844,234	-2.4%	374,843,450
Total Collections	\$4,544,653,558	8.4%	\$4,193,517,510	9.0%	\$3,848,057,504	1.6%	\$3,786,770,305	1.2%	\$3,742,345,985

TAXES ADMINISTERED

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo disposition of the tax is 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Estate Tax

This is a tax equal to the maximum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 21 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

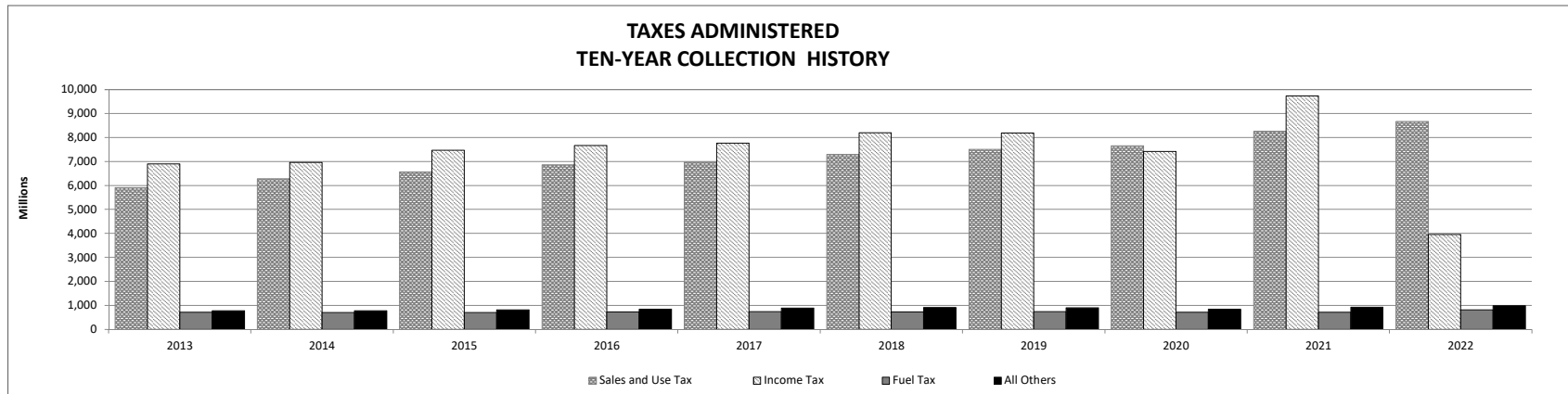
Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
County Private Car	3,842,264	-17.2%	\$4,638,389	-0.2%	\$4,645,594	-0.9%	\$4,688,694	8.5%	\$4,320,040
Estate	0	-100.0%	2,854	-62.7%	7,648	0.2%	7,631	-86.0%	54,413
Gaming Receipts	399,668,619	10.4%	362,097,991	25.9%	287,564,878	-20.9%	363,644,406	-0.4%	365,032,794
Property	39,569,718	5.8%	37,390,232	2.4%	36,497,384	7.4%	33,993,234	2.3%	33,240,319
Total Collections	\$443,080,601	9.6%	\$404,129,466	22.9%	\$328,715,504	-18.3%	\$402,333,965	-0.1%	\$402,647,566

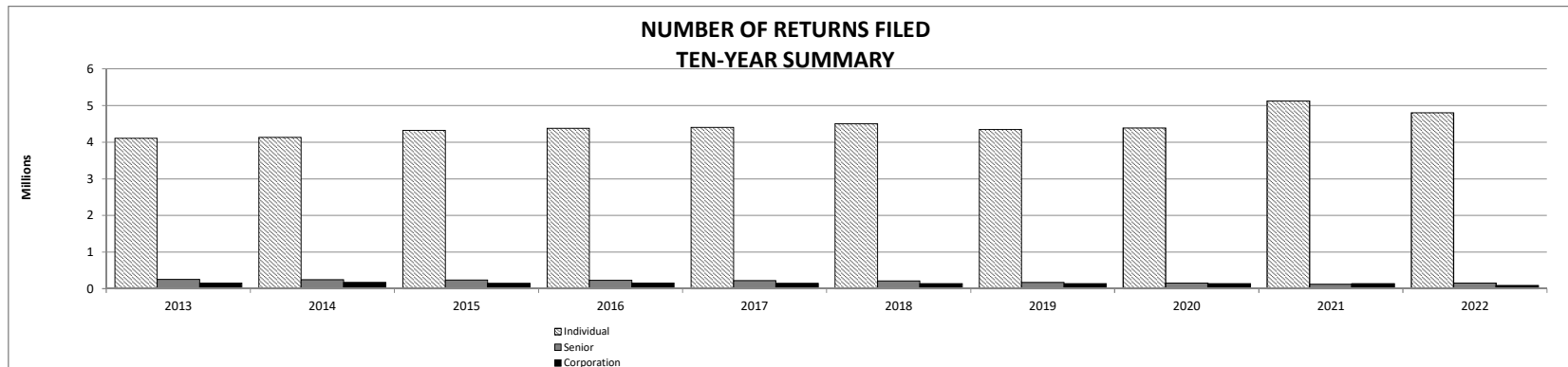
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2013 - 2022)**

TAX	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Cigarette Tax	\$ 100,177,637	103,758,003	101,239,387	99,384,853	102,291,775	105,607,384	108,717,273	104,720,458	104,768,227	109,215,009
Financial Institutions Tax	53,870,066	38,617,438	48,890,911	34,333,482	38,132,400	39,172,677	29,826,447	24,813,508	29,391,617	22,370,109
Fuel Tax	811,727,589	708,967,981	718,664,450	736,772,277	728,757,665	734,940,610	726,175,748	705,045,943	705,185,594	708,516,232
Income Tax	3,958,440,592	9,728,292,217	7,421,906,650	8,181,007,573	8,199,310,794	7,766,105,567	7,668,266,088	7,463,060,672	6,962,298,200	6,899,735,325
Insurance Tax	391,005,171	380,924,181	359,139,625	361,725,126	370,812,048	340,296,597	303,808,364	296,030,410	256,315,220	241,619,613
Local Sales and Use Tax	4,629,942,605	4,063,242,659	3,807,723,698	3,713,055,431	3,552,265,312	3,312,490,981	3,277,995,153	3,134,151,262	2,950,216,385	2,710,095,629
State Sales and Use Tax	4,036,700,804	4,193,517,510	3,848,057,504	3,786,770,305	3,742,345,985	3,659,746,431	3,588,844,184	3,430,314,960	3,331,915,715	3,192,624,294
Other Taxes	443,080,601	404,129,466	328,715,504	402,333,965	402,647,566	396,646,843	394,679,727	387,790,908	385,833,952	399,301,026
Total Tax Collections	<u>\$ 14,424,945,065</u>	<u>19,621,449,455</u>	<u>16,634,337,729</u>	<u>17,315,383,012</u>	<u>17,136,563,545</u>	<u>16,355,007,090</u>	<u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>	<u>14,283,477,237</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2013 - 2022)**

TRANSACTION TYPE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,211,571	3,645,004	2,931,481	3,058,333	3,102,564	3,002,736	3,038,443	3,000,047	2,847,607	2,876,214
Amount of Refunds	\$884,052,195	\$1,044,563,003	\$889,999,237	\$927,130,836	\$1,072,089,195	\$1,032,823,169	\$997,852,627	\$914,513,639	\$932,439,876	\$863,219,886
WITHHOLDING:										
Number Filed	1,540,690	1,416,498	1,410,316	1,238,015	1,346,120	1,349,958	1,284,988	1,268,555	1,232,506	1,182,885
Amount of Refunds	\$64,843,215	\$71,662,727	\$68,311,617	\$44,137,170	\$43,919,975	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061
FIDUCIARY:										
Number Filed	49,994	59,983	43,937	52,385	52,360	51,863	53,780	52,874	55,419	50,587
Amount of Refunds	\$12,575,876	\$11,242,302	\$10,091,081	\$12,043,282	\$12,557,771	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	157,927	126,898	152,943	171,561	215,681	220,654	232,734	237,149	249,751	255,550
Amount of Refunds	\$81,211,385	\$87,279,419	\$88,707,437	\$83,216,728	\$98,808,490	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551
CORPORATION RETURNS:										
Number Filed	90,124	140,832	136,521	138,762	140,679	146,482	155,339	148,798	171,263	157,939
Amount of Refunds	\$198,608,938	\$119,020,431	\$139,737,534	\$178,463,586	\$161,392,989	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882
TOTAL (Memorandum Only):										
Number Filed (all types)	5,050,306	5,389,215	4,675,198	4,659,056	4,857,404	4,771,693	4,765,284	4,707,423	4,556,546	4,523,175
Amount of Refunds (all types)	\$1,241,291,611	\$1,333,767,882	\$1,196,846,906	\$1,244,991,602	\$1,388,768,420	\$1,340,475,204	\$1,320,899,275	\$1,168,640,687	\$1,193,263,679	\$1,102,121,357



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2022

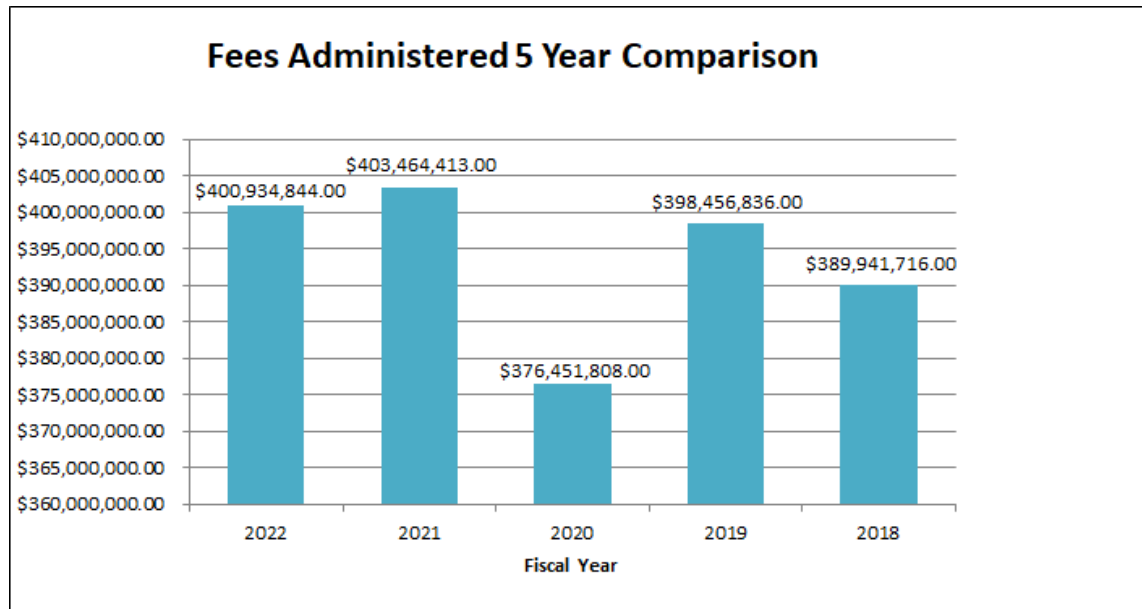
The Fees Administered schedules contain a brief description of the fee and the amount collected by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY22 Amount Collected	FY21 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$497,769	\$590,266	-15.7 %
Court and County Clerk and Recorder Fees	34,884,927	36,855,471	-5.3
Driver License Fees	18,670,276	21,107,348	-11.5
Marine Fees	12,277,026	13,652,525	-10.1
Motor Vehicle Fees	224,360,907	242,840,996	-7.6
Other Fees	101,345,902	88,417,807	14.6
Total Collections	\$392,036,807	\$403,464,413	-2.8 %



FEES ADMINISTERED

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

A twenty five cent railroad crossing safety fee is imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Fund.

Fee Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Certificate of Title	\$81,109	-17.5%	\$98,324	21.0%	\$81,260	-8.3%	\$88,638	-7.3%	\$95,574
Registration/Decal	158,360	-15.7%	187,747	14.6%	163,770	-12.3%	186,704	-5.9%	198,438
Misc/Penalties	258,300	-15.1%	304,195	52.7%	199,200	-8.1%	216,650	-4.9%	227,828
Total Collections	\$497,769	-15.7%	\$590,266	32.9%	\$444,230	-9.7%	\$491,992	-5.7%	\$521,840

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 29 because a break-out is not available.

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Brain Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Brain Injury Fund. The Brain Injury Fund was formally known as the Head Injury Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 104 , 112, and 113 for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation Fee

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

DNA Post Conviction Fee

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

Drug Test Lab Surcharge

This is a surcharge, authorized by Section 488.029 RSMo, assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

Independent Living Center Fee

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Juvenile Justice Surcharge

This is a \$2 surcharge, assessed for all traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. The fee is authorized by Section 211.435, RSMo. Disposition of the surcharge is to the Juvenile Justice Preservation Fund.

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

FEES ADMINISTERED

Missouri State Coroner's Training Fee

This is a fee collected for any death certificate issued under Section 193.265, RSMo. The fee is authorized by Section 58.208, RSMo. Disposition of the fee is to the Missouri State Coroners' Training Fund.

MODEX Fee

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund and 50 percent to the MODEX Fund if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Peace Officer Standards and Training Surcharge

This is a \$1 surcharge, assessed in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The fee is authorized by Sections 488.5336 and 590.178, RSMo. Disposition of the surcharge is to the Peace Officer Standards and Training Commission Fund.

Prosecuting Attorney Fees

This is a \$5 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. The surcharge was increased from \$1 to \$5 in House Bill 547 passed during the 100th General Assembly. The increase became effective August 28, 2019. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

Putative Father Registry Fee

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the Putative Father Registry Fund.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

- The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

FEES ADMINISTERED

- The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

FEES ADMINISTERED

Court Automation	4,498,715	23.8%	3,634,649	-6.5%	3,886,733	-7.5%	4,203,341	-4.1%	4,385,294
Crime Victims'	4,960,397	6.8%	4,646,499	-20.7%	5,857,199	-14.9%	6,879,940	-1.8%	7,008,755
Deputy Sheriff	1,793,783	2.3%	1,754,308	-24.3%	2,316,016	-7.0%	2,489,443	-3.0%	2,565,533
DNA Post Conviction Test									340
DNA Profiling	881,366	10.7%	796,317	-15.0%	937,007	-13.0%	1,077,456	-8.0%	1,170,953
Domestic Relations	203,501	-1.4%	206,346	-0.2%	206,728	0.4%	205,813	-3.1%	212,473
Drug Lab Test	183,029	1.6%	180,149	-29.7%	256,196	-15.7%	303,900	-11.6%	343,663
Independent Living Center	195,251	11.7%	174,868	-11.3%	197,143	-19.6%	245,130	-10.7%	274,486
Juvenile Justice	173,304	-84.0%	1,082,565	-8.3%	1,180,442	20.4%	980,625	100.0%	
Merchant License	1,268	-42.4%	2,202	52.4%	1,445	12.9%	1,280	7.1%	1,195
Missouri CASA	64,326	-7.2%	69,284	4.1%	66,556	-2.9%	68,531	-5.6%	72,566
Missouri Coroners' Training	303,559	37.4%	221,000						
MODEX	479,056	16.9%	409,765	6.2%	386,018	-30.1%	552,606	-12.9%	634,568
Motorcycle	195,759	12.0%	174,837	-11.3%	197,141	-19.7%	245,552	-10.6%	274,770
Peace Officer Std & Train	535,221	1.1%	529,485	-16.4%	633,436	13.1%	559,858	100.0%	
Prosecuting Attorney	551,896	14.5%	481,960	17.1%	411,603	98.8%	207,051	-7.0%	222,721
Putative Father	152,563	8.1%	141,194	-4.7%	148,154	-0.6%	149,123	-0.1%	149,328
Recorders	6,842,333	-37.4%	10,931,632	26.7%	8,629,261	4.6%	8,248,202	-2.3%	8,443,982
School Building	1,415,394	92.4%	735,466	-25.7%	990,440	-1.9%	1,009,348	-29.1%	1,423,613
Spinal Cord Injury	391,029	11.7%	349,980	-11.6%	395,731	-19.6%	492,310	-10.6%	550,534
Total Collections	\$34,884,927	-5.3%	\$36,855,471	-1.8%	\$37,524,977	-5.3%	\$39,628,854	-0.8%	\$39,946,367

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

Commercial Driver License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Driver License Issuance and Renewal Fees

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee (for a new license or renewal) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate license is to the General Fund.

Identification Card (ID) Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Fund.

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Fund.

FEES ADMINISTERED

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

These are various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund, and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Blindness Education	\$126,227	-2.7%	\$129,674	47.7%	\$87,822	15.9%	\$75,779	-4.1%	\$78,980
CDL Testing	939,400	24.3%	756,050	5.5%	716,950	-28.3%	999,925	6.5%	938,622
Driver Licenses Issued									
Operator (Class F)	11,115,517	-7.5%	12,012,648	28.2%	9,368,212	-16.7%	11,248,787	-8.0%	12,224,708
For Hire (Class E)	2,424,080	-6.8%	2,601,623	25.3%	2,075,732	-11.3%	2,340,945	-10.9%	2,625,935
Commercial (Class A, B, C)	2,152,093	-3.3%	2,226,462	11.4%	1,997,736	-11.9%	2,267,193	-1.1%	2,291,533
Motorcycle (Class M)	1,935	6.3%	1,820	24.8%	1,458	-33.0%	2,175	1.2%	2,150
Identification Card Fee	1,037,208	-2.7%	1,066,254	21.7%	876,347	-21.5%	1,116,636	-1.4%	1,132,497
Instruction Permit Fee	326,518	17.6%	277,603	11.4%	249,110	-2.2%	254,719	-0.6%	256,219
Organ Donor	168,170	-2.0%	171,668	36.6%	125,644	12.2%	112,017	2.3%	109,485
Processing Fee	200,690	4.7%	191,761	176.0%	69,467	130.8%	30,102	-1.4%	30,524
Reinstatement Fee	1,311,722	-20.7%	1,654,059	1.0%	1,638,414	-10.2%	1,825,285	-1.3%	1,848,618
Miscellaneous	13,816	-22.1%	17,726	2.8%	17,239	-34.3%	26,229	26.9%	20,674
Total Collections	\$19,817,376	-6.1%	\$21,107,348	22.5%	\$17,224,131	-15.2%	\$20,299,792	-5.8%	\$21,559,945

FEES ADMINISTERED

MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the General Fund.

Registration/Decal Fee

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one-time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first one million dollars collected annually is to the General Fund. Fees collected in excess of one million dollars are deposited to the Missouri Water Patrol Division Fund. Prior to July 1, 2019, the first two million dollars collected was deposited to the General Fund and the remainder to the Missouri Water Patrol Division Fund.

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Fund.

Fee Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Certificate of Title	\$523,645	-10.0%	\$581,553	25.3%	\$464,235	-3.0%	\$478,485	-4.3%	\$499,975
Processing *	3,012,329	-9.0%	3,310,438	16.5%	2,840,860	114.7%	1,323,282	-0.8%	1,333,417
Registration/Decal	8,493,126	-10.4%	9,478,220	37.7%	6,882,586	1.0%	6,815,731	-2.5%	6,989,393
Miscellaneous	247,927	-12.2%	282,314	59.7%	176,770	-0.7%	178,010	-4.0%	185,336
Total Collections	\$12,277,026	-10.1%	\$13,652,525	31.7%	\$10,364,451	17.8%	\$8,795,508	-2.4%	\$9,008,121

**Processing Fee also includes all-terrain vehicles, manufactured housing, and Notice of Lien transactions, as a breakout is not available.*

FEES ADMINISTERED

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Antiterrorism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee (with the exception of duplicate transactions) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Fund.

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

FEES ADMINISTERED

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

Law Enforcement Memorial Fee

This is a \$10 fee imposed by the Law Enforcement Memorial Foundation to vehicle owners applying for a Back the Blue specialty license plate. The fee is authorized by Section 301.3175, RSMo. Disposition of the contribution is to the Law Enforcement Memorial Foundation.

License Transfer Fee

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019. Disposition of the extra fee for the new design replacement and the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the General Fund.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

A twenty-five cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

Title Penalty Fee

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

World War I Memorial Contribution

This is a voluntary contribution to the World War I Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund.

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund. Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. Disposition of the fees is to the General Fund or the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018
Alt. Fuel Decal	\$1,117,296	42.4%	\$784,545	16.1%	\$675,517	21.4%	\$556,662	27.6%	\$436,268
Antiterrorism	9,840	4.7%	9,396	6.2%	8,845	31.8%	6,713	62.7%	4,125
Blindness Education	143,728	-14.3%	167,802	28.8%	130,277	19.4%	109,144	10.3%	98,963
Breast Cancer Aware	26,997	1.9%	26,490	5.6%	25,095	15.2%	21,786	30.3%	16,715
Certificate of Title	15,314,345	-9.5%	16,927,080	9.2%	15,500,193	-6.6%	16,595,360	-2.0%	16,929,915
Children's Trust	92,273	-10.7%	103,317	-3.8%	107,399	-6.1%	114,321	-7.8%	123,961
Duplicate Plate	258,005	9.7%	235,120	17.9%	199,343	-18.2%	243,596	-6.4%	260,227
Law Enforcement Mem.	15,580	-12.9%	17,885	-25.4%	23,983				
License Transfer	429,667	-17.2%	519,107	11.3%	466,230	-2.8%	479,717	-16.6%	575,284
MV Trip Permit	530,810	3.5%	512,938	-9.8%	568,748	-14.3%	663,274	13.1%	586,259
Organ Donor	180,718	-11.3%	203,783	25.1%	162,867	15.2%	141,377	18.2%	119,613
Plate Reissuance	734	-100.0%	3,488,389	-62.1%	9,207,291	13.6%	8,101,983	15580636.5%	52
Plate Reservation	2,591,176	-4.0%	2,698,172	7.0%	2,521,717	0.5%	2,508,117	-3.8%	2,607,221
Processing Fee	7,233,196	-1.7%	7,361,446	51.7%	4,851,978	152.1%	1,924,255	10.2%	1,746,860
Registration	167,839,440	-5.6%	177,774,636	8.8%	163,435,207	-5.1%	172,292,625	0.7%	171,144,989
Renewal Penalty	2,607,019	-2.7%	2,679,395	28.7%	2,082,409	-15.7%	2,470,675	-2.7%	2,539,228
Specialty Plate	5,250	-74.2%	20,375	96.4%	10,375	1975.0%	500	-90.0%	5,000
Title Penalty	24,008,462	-11.4%	27,084,690	50.3%	18,017,727	-3.0%	18,582,884	1.2%	18,370,050
World War I	178,842	-19.0%	220,902	32.3%	167,020	23.8%	134,914	23.4%	109,365
World War II									
Miscellaneous	1,777,532	-11.4%	2,005,528	-36.4%	3,154,679	36.6%	2,308,927	-4.7%	2,421,800
Total Collections	\$224,360,907	-7.6%	\$242,840,996	9.7%	\$221,316,900	-2.6%	\$227,256,830	4.2%	\$218,095,895

Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019.

FEES ADMINISTERED

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

Excess Traffic Fines

Pursuant to Section 479.359, RSMo, if any county, city, town, or village obtains more than 20 percent of its annual operating general revenue from fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations occurring on state highways, the county, city, town, or village must send the excess to the Department of Revenue. The percentage is 12 ½ percent for any county with a charter form of government and with more than 950,000 inhabitants and any city, town or village with boundaries within such county. Prior to January 1, 2016, the rate was 30 percent. Disposition of the funds is through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

FEES ADMINISTERED

Missouri 911 Trust Fund

This is a monthly fee assessed on subscribers of any communication service enabled to contact 911 and a 3 percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The fees are authorized by Sections 190.420, 190.455 and 190.460, RSMo. Disposition of the monthly fee (less 2 percent retained by the provider) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund. Disposition of the first \$801,150 of the 3 percent service charge was to the General Fund. Disposition of subsequent collections (less 3 percent retained by the seller) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund.

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Political Subdivision Annual Report Fine

This is a fine imposed on a local political subdivision for failing to timely submit a copy of its annual financial statement with the State Auditor. The fine is authorized by Section 105.145, RSMo. The Department collects the fine by offsetting any sales or use tax distribution due to the political subdivision. Disposition of the funds is 98 percent through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected and 2 percent to the General Fund.

Publication/Record Search Fee

This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Sections 32.067 and 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tax Credit Annual Report Filing Penalty

This is a fee charged for the failure to file an annual tax credit report. The fee is authorized by Section 135.810, RSMo. Disposition of the fee is to the General Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Moneys Fund.

Transportation Network Company License Fee

This is an annual license fee collected from transportation network companies as a condition of operating such a business. The fee is authorized by Section 387.404, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2018
	FY2022	Change	FY2021	Change	FY2020	Change	FY2019	Change	
Battery	\$901,274	2.7%	\$877,368	11.2%	\$788,970	-1.3%	\$799,483	2.8%	\$777,921
Criminal Record					630	-87.6%	5,074	-65.0%	14,495
Contract Office Penalties	82,774	14.8%	72,118	10.8%	65,090	66.2%	39,172	8.6%	36,071
Contract Office Return to State					922,256	-2.7%	948,125	-17.8%	1,152,958
Excess Traffic Fines	40,565	211.7%	13,013	-78.4%	60,160	-55.7%	135,654	255.9%	38,120
Gaming	59,509,284	8.0%	55,106,518	-2.2%	56,354,154	-24.7%	74,846,064	-5.4%	79,139,264
Missouri 911	14,966,832	89.5%	7,899,282	29.1%	6,119,562	232.6%	1,839,732	100.0%	
MV Commission	1,631,110	172.7%	598,111	-63.2%	1,624,261	-15.3%	1,918,777	59.9%	1,200,313
Petroleum	3,345,867	0.9%	3,315,819	-2.3%	3,395,340	-1.2%	3,437,324	1.6%	3,384,043
Political Subdivision Report Fine	1,123,125	86.5%	602,064	-13.5%	696,330	-25.2%	930,897	115.0%	432,968
Publication/Record Searches	579,551	-9.8%	642,709	-2.2%	656,833	-6.2%	700,213	-8.8%	767,629
Rural Electric	450	7.1%	420	-12.5%	480	-44.8%	870	2075.0%	40
Storage Tank	16,180,936	1.4%	15,960,933	-0.2%	16,000,429	20.9%	13,238,787	14.8%	11,529,928
Tax Credit Annual Report Filing Penalty	116,173	-42.0%	200,290	-15.5%	236,890	-49.1%	465,392	-35.4%	720,107
Tire	2,810,061	11.6%	2,517,794	-3.4%	2,606,234	-0.8%	2,628,296	15.3%	2,279,098
Tobacco	27,900	15.8%	24,100	-1.6%	24,500	-2.0%	25,000	-6.4%	26,700
Transportation Network Comp	30,000	50.0%	20,000	-20.0%	25,000	0.0%	25,000	-16.7%	30,000
Total Collections	\$101,345,902	15.4%	\$87,850,539	-1.9%	\$89,577,119	-12.2%	\$101,983,860	0.4%	\$101,529,655

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2018-2022)**

	Fiscal Year				
	2022	2021	2020	2019	2018
Blindness Education	126,227	129,674	87,823	75,779	78,980
CDL Testing	37,576	30,242	28,678	39,997	37,544
Driver Licenses Issued					
Operator (Class F)	1,030,263	1,128,797	954,903	1,018,401	1,081,779
For Hire (Class E)	103,084	114,246	96,667	96,542	106,569
Commercial (Class A, B, C)	66,178	69,841	65,433	66,458	66,145
Motorcycle (Class M)	160	147	112	169	160
Identification Card Fee	175,220	180,284	148,607	186,976	188,751
Instruction Permit Fee	158,279	152,893	141,659	169,589	173,907
Organ Donor	168,170	171,668	125,644	112,016	109,485
Processing Fee	21,683	19,136	7,123	6,480	6,591
Record Inquiries (a)	221,142	267,210	252,106	282,294	299,901
Reinstatement Fee	30,752	38,496	39,814	45,605	50,397
Miscellaneous					
Address Changes	5,256	4,342	6,006	18,538	22,783
CDL Medical Certification	80,790	70,703	72,472	78,447	83,934
Nondriver ID for Voting (b)	847	948	1,123	1,516	1,115
Other	2,334	2,891	2,376	2,681	2,417
Total Driver License Financial Transaction Items	<u><u>2,227,961</u></u>	<u><u>2,381,518</u></u>	<u><u>2,030,546</u></u>	<u><u>2,201,488</u></u>	<u><u>2,310,458</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-6.45%</u></u>	<u><u>17.28%</u></u>	<u><u>-7.76%</u></u>	<u><u>-4.72%</u></u>	<u><u>6.17%</u></u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

(b) The Department of Revenue began issuing Nondriver ID's for Voting June 1, 2017.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2018-2022)**

	Fiscal Year				
	2022	2021	2020	2019	2018
Alt. Fuel Decal	11,324	7,884	5,926	4,597	2,924
Antiterrorism	396	374	310	227	107
Blindness Education	137,093	163,598	127,451	107,018	98,041
Breast Cancer Awareness	815	806	760	678	444
Certificate of Title	2,005,465	2,185,230	2,028,063	2,171,623	2,221,806
Children's Trust	2,311	2,571	2,695	2,846	3,009
Duplicate Plate	49,807	47,508	51,532	57,484	61,008
Law Enforcement Memorial	1,554	1,788	2,397		
License Transfer	215,846	260,724	234,904	241,159	288,730
MV Trip Permit	43,700	51,508	57,203	64,861	68,749
Organ Donor	156,958	184,907	147,490	128,830	112,031
Plate Reissuance		2,028,884	5,512,600	4,726,986	38
Plate Reservation	173,835	179,962	168,286	167,222	174,020
Processing Fee	1,128,129	1,151,934	808,919	556,094	615,857
Record Inquiries (a)	684,567	749,571	749,338	747,225	753,225
Registration	5,498,225	5,860,284	6,154,673	5,986,451	5,727,722
Renewal Penalty	516,360	531,936	415,102	492,251	500,812
Specialty Plate	5	7	4	4	1
Title Penalty	516,360	387,465	272,531	279,238	278,212
Transportation Network Company Business License	4	6	5	5	6
World War I	108,963	137,944	110,946	98,663	86,431
World War II	0	0	0	0	0
Miscellaneous	423,953	460,194	551,896	525,749	661,271
Total Motor Vehicle Financial Transaction Items	<u>11,675,670</u>	<u>14,395,085</u>	<u>17,403,031</u>	<u>16,359,211</u>	<u>11,654,444</u>
Percent Increase/Decrease from Prior Year	<u>-18.89%</u>	<u>-17.28%</u>	<u>6.38%</u>	<u>40.37%</u>	<u>1.72%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2018-2022)**

	Fiscal Year				
	2022	2021	2020	2019	2018
Certificate of Title	77,101	86,572	70,437	71,194	75,478
Processing Fee	502,021	552,574	527,814	525,656	531,564
Registration/Decal	121,685	140,489	117,095	117,662	121,171
Miscellaneous	11,553	13,296	8,521	8,446	8,745
Total Marine Financial Transaction Items	712,360	792,931	723,867	722,958	736,958
Percent Increase/Decrease from Prior Year	-10.16%	9.54%	0.13%	-1.90%	-1.63%

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2018-2022)**

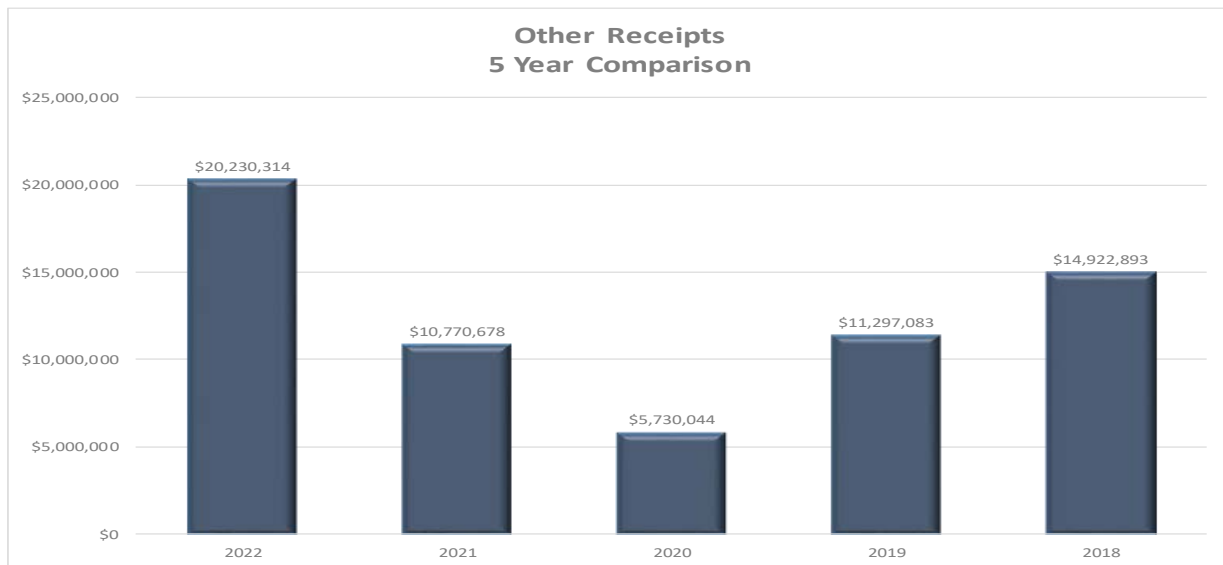
	Fiscal Year				
	2022	2021	2020	2019	2018
Certificate of Title	9,551	11,545	9,560	10,427	11,243
Registration/Decal	15,457	18,327	15,983	18,219	19,371
Miscellaneous/Penalties	2,907	3,645	2,436	2,514	2,739
Total All-Terrain Vehicle Financial Transaction Items	27,915	33,517	27,979	31,160	33,353
Percent Increase/Decrease from Prior Year	-16.71%	19.79%	-10.21%	-6.58%	-8.31%

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY22 Amount Collected	FY21 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$312,783	-\$109,486	-385.7 %
Federal Funds	1,713,664	1,832,376	-6.5
Interest	0	746,465	100.0
Recycling Receipts	10,952	3,911	180.0
Refunds/Rebates	13,466	60,322	-77.7
Unclaimed Property	64,116	28,526	124.8
All Other Miscellaneous Receipts	38,325,197	17,668,200	116.9
Total Other Receipts	\$40,440,180	\$20,230,314	99.9 %

*All Other Miscellaneous Receipts includes cancelled checks of \$14.6 million and \$5.2 million in Fiscal Years 2021 and 2020 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2022

This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.



**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE (a)
CASH BASIS
FISCAL YEAR 2022**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic/Misc Fines	Family Support Trust
Collections							
Collections	\$ 2,787,557	68,180,436	0	6,258,950	31,802,541	1,163,690	2,748,432,308
Interest	(416)	(989)	0	2,837	1,286	949	896
Total Collections	\$ 2,787,141	68,179,447	0	6,261,787	31,803,827	1,164,639	2,748,433,204
Disbursements							
Political Subdivisions	\$	4,036,453		6,742,850		980,399	
General Revenue	1,994,187	40,772	0	36,008			
Other State Funds	216	64,277,262		21,389	6,156		
Refunds to Taxpayers		1,675		142,150	151,913		
Transfers to Other Non-State Funds	698,036						
Other Entities					31,552,703		2,748,149,199
Total Disbursements	\$ 2,692,439	68,356,162	0	6,942,397	31,710,772	980,399	2,748,149,199
Collections Over (Under) Disbursements	\$ 94,702	(176,715)	0	(680,610)	93,055	184,240	284,004
Beginning Balance July 1, 2020	94,288	1,064,659	0	4,270,755	1,442,656	311,306	16,216,087
Ending Total Assets	<u>\$ 188,990</u>	<u>887,944</u>	<u>0</u>	<u>3,590,145</u>	<u>1,535,711</u>	<u>495,546</u>	<u>16,500,091</u>

Description	Financial Institution Tax	Missouri 911 Service Trust	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections							
Collections	\$ 62,972,525	14,966,832	303,942,831	1,288,060,108	459,177,903	4,611,802,084	9,599,547,765
Interest	37,572	196	(1,080)	32,557	(19,536)	371,679	425,950
Total Collections	\$ 63,010,097	14,967,028	303,941,751	1,288,092,665	459,158,367	4,612,173,763	9,599,973,715
Disbursements							
Political Subdivisions	\$ 61,120,239	10,971,806	302,610,473		70,219,196	4,563,159,636	5,019,841,052
General Revenue	1,027,188	4,635,636		34,676,163		44,188,636	86,598,589
Other State Funds				705,618,887	389,482,740	0	1,159,406,650
Refunds to Taxpayers	11,988,592		6,335	4,215,470		21,864	16,527,999
Transfers to Other Non-State Funds				587,990,685		0	588,688,721
Other Entities		157,651					2,779,859,553
Total Disbursements	\$ 74,136,019	15,765,093	302,616,808	1,332,501,204	459,701,936	4,607,370,135	9,650,922,564
Collections Over (Under) Disbursements	\$ (11,125,922)	(798,065)	1,324,943	(44,408,539)	(543,569)	4,803,628	(50,948,848)
Beginning Balance July 1, 2020	58,343,158	2,065,043	34,840,483	47,543,731	7,614,832	664,467,948	838,274,946
Ending Total Assets	<u>\$ 47,217,236</u>	<u>1,266,978</u>	<u>36,165,426</u>	<u>3,135,192</u>	<u>7,071,263</u>	<u>669,271,576</u>	<u>787,326,098</u>

(a) The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 129 and 127 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2022

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2022**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l,)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
Adair County	\$	9,448			919	780,753	4,915,570	488,611		41,233	224,190	6,460,723
Andrew County		9,614			104	818,372	2,248,152	501,410		42,754	198,356	3,818,763
Atchison County		22,805			161	742,948	1,521,630	501,099		49,810	2,964	2,841,417
Audrain County		65,096			452	975,509	6,623,676	870,657		39,991	6,541	8,581,922
Barry County		36,650			499	1,523,412	8,004,814	970,008		27,016	10,900	10,573,300
Barton County		59,261			345	806,198	1,336,649			47,014	20,956	2,270,423
Bates County		60,284			23	1,081,916	1,670,033	384,493		43,279	32,549	3,272,577
Benton County						904,057	5,012,596	520,564		31,552	36,116	6,504,884
Bollinger County					131	659,401	1,308,425	181,782		45,853	20,742	2,216,335
Boone County		16,638	19,088		3,961	1,953,022	59,157,099				119,394	61,269,203
Buchanan County		32,806			2,638	683,590	23,344,632	3,359,427		11,644	79,747	27,514,484
Butler County		42,623			552	1,340,624	10,626,172			27,763	75,716	12,113,449
Caldwell County		42,890			12	672,788	1,361,235	351,012		47,434	116,804	2,592,175
Callaway County					147	1,823,817	9,278,113	1,820,611		21,931	40,604	12,985,224
Camden County		3,779			554	3,070,815	15,956,672	1,390,203			58,322	20,480,345
Cape Girardeau County		37,009			1,577	1,198,051	26,156,755	3,038,499			84,954	30,516,845
Carroll County		88,140			14	935,489	1,342,280	361,508			2,545	2,729,976
Carter County					8	388,723	975,452			48,967	6,702	1,419,851
Cass County		58,182		5,919	525	1,697,531	28,344,690	6,106,137			19,104	36,232,088
Cedar County					15	671,542	1,993,788			43,984	35,098	2,744,426
Chariton County		49,140			241	869,874	1,489,280	272,697			5,325	2,686,557
Christian County		7,264			332	1,732,597	16,707,257				33,512	18,480,962
Clark County		28,649			42	592,163	1,792,799			48,418	1,887	2,463,959
Clay County		115,074			9,689	1,041,070	50,471,921	9,939,627			112,708	61,690,089
Clinton County					221	756,067	1,560,940	399,413			232,676	2,949,316
Cole County		35,774	1,590,598		2,720	1,264,804	22,411,325	2,866,898		5,581	48,603	28,226,302
Cooper County		36,539			51	669,790	4,193,732	580,209		41,308	22,530	5,544,160
Crawford County		57,021			30	818,186	6,247,861			37,270	32,028	7,192,396
Dade County		27,119			5	647,856	1,161,022	180,673		47,899	4,054	2,068,626
Dallas County					114	796,600	4,212,261			42,211	5,164	5,056,350

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2022**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excess Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
(continued from previous page)												
Daviess County	\$	9,660			182	794,086	1,670,404	229,616		46,207	1,353	2,751,507
DeKalb County					143	813,895	2,457,015	253,417		47,440	111,663	3,683,574
Dent County					243	749,065	4,680,662			44,026	23,675	5,497,670
Douglas County					122	860,507	2,585,916			44,428	34,940	3,525,914
Dunklin County		15,919			415	903,342	5,732,455	685,304		40,975	50,825	7,429,234
Franklin County		68,801			1,397	2,574,327	35,153,981				105,562	37,904,067
Gasconade County		14,546			28	647,947	3,160,974	196,803			17,687	4,037,985
Gentry County					21	586,383	974,815	135,320			4,827	1,701,366
Greene County		81,872	95,586		9,031	4,170,110	119,533,828				333,550	124,223,977
Grundy County		37,470			469	530,017	1,621,268				15,594	2,204,818
Harrison County					127	855,890	1,936,579	175,889			14,497	2,982,982
Henry County		17,210			227	939,973	5,673,352	740,141		38,395	9,231	7,418,528
Hickory County					131	534,631	1,904,678			44,944	20,584	2,504,968
Holt County		43,268			12	553,305	1,162,433	242,557			2,206	2,003,781
Howard County		13,089			176	454,724	1,965,559	327,706			9,679	2,770,934
Howell County		38,945			257	1,361,546	9,299,981	988,395		31,972	10,595	11,731,692
Iron County		39,738			37	429,411	2,063,931			48,004	11,866	2,592,987
Jackson County	1,631,827	137,344	225,948		43,238	1,256,092	151,739,849				8,813,903	163,848,201
Jasper County		84,453			2,285	1,593,362	29,215,651				137,724	31,033,474
Jefferson County		65,086			3,702	4,938,040	48,479,169				61,446	53,547,444
Johnson County		32,963			735	1,519,554	18,086,094	2,665,447		20,410	6,333	22,331,536
Knox County		16,251			145	545,815	1,009,943	152,920		50,218	1,114	1,776,407
Laclede County		32,935			2,238	987,353	6,756,803			32,731	65,187	7,877,247
Lafayette County		68,230		5,209	369	960,870	5,033,583	1,006,782		32,998	414,816	7,522,858
Lawrence County		54,025			57	1,215,896	8,717,391	1,142,699		30,835	93,501	11,254,404
Lewis County		19,929			623	536,885	2,153,400	493,286		47,146	8,144	3,259,413
Lincoln County		19,283		3,655	731	1,510,886	15,834,016			829	36,202	17,405,603
Linn County		31,718			92	728,839	2,413,611	286,902		46,621	8,491	3,516,275
Livingston County		33,387			37	680,576	3,376,771	346,724		45,622	24,590	4,507,707
Macon County		64,727			310	983,893	3,147,777	439,316		43,711	10,102	4,689,835

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2022**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l,i)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
(continued from previous page)												
Madison County	\$				26	385,492	3,048,988			45,904	18,933	3,499,342
Maries County					18	515,749	1,122,464	138,756			6,541	1,783,528
Marion County		48,070			820	664,209	7,092,722	945,029		37,009	20,349	8,808,208
McDonald County		19,330		5,806	263	847,550	6,502,525			41,497	6,213	7,423,183
Mercer County		19,910			198	475,684	931,900	175,434			5,092	1,608,218
Miller County					380	981,042	6,791,323	547,518		31,978	32,430	8,384,670
Mississippi County					41	465,011	1,978,487			47,311	11,987	2,502,837
Moniteau County		35,544			22	643,533	2,335,105	331,091			14,410	3,359,705
Monroe County		42,060			53	754,104	970,211	147,292		47,254	2,549	1,963,523
Montgomery County		24,362			191	651,642	2,928,656	354,768		44,848	14,433	4,018,901
Morgan County		6,121			515	1,422,223	3,747,835	323,407		27,547	26,662	5,554,309
New Madrid County		55,786			110	920,590	5,588,474	613,685		45,160	186,720	7,410,525
Newton County		60,597			742	1,462,694	16,475,076			18,982	123,613	18,141,704
Nodaway County					442	1,340,846	4,251,820	531,743		41,437	9,175	6,175,462
Oregon County		13,163			3	601,226	1,604,598			46,798	14,321	2,280,109
Osage County		21,929			27	651,646	3,293,384	575,293		43,966	811	4,587,056
Ozark County					72	790,982	1,699,772				21,398	2,512,225
Pemiscot County		32,990			33	637,964	4,399,803			47,029	22,105	5,139,924
Perry County		32,520			438	723,234	7,127,798	811,824		39,727	24,828	8,760,369
Pettis County		23,920			1,131	1,283,828	7,877,862	885,758		30,049	472,761	10,575,309
Phelps County		29,202			1,080	1,011,305	8,459,600			29,506	47,607	9,578,300
Pike County		55,786			235	683,173	5,466,735			43,198	22,643	6,271,770
Platte County		36,290		5,163	2,326	1,765,753	28,412,413	6,024,169				36,246,114
Polk County					302	1,106,333	5,900,152			34,054	65,964	7,106,806
Pulaski County		30,529			251	939,112	6,961,065				43,724	7,974,681
Putnam County		13,550			175	647,194	1,008,979	127,888		48,703	4,158	1,850,647
Ralls County		25,893			34	663,151	3,071,101	681,968			9,536	4,451,683
Randolph County		56,339			126	919,405	4,471,977	615,361		38,668	223,145	6,325,020
Ray County		88,158		3,714	304	911,961	5,253,362	863,305		38,494	43,360	7,202,659
Reynolds County					2	854,731	848,034			49,435	6,109	1,758,311

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2022**

	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l,)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)	
(continued from previous page)													
Ripley County	\$				156	512,527	1,103,766			45,073	20,240	1,681,763	
St. Charles County		55,712			80,457	4,613,999	125,340,295	18,357,354			141,772	148,589,588	
St. Clair County		5,540			88	713,854	433,420			45,697	18,690	1,217,289	
St. Francois County		35,673			1,125	985,990	16,301,010			11,092	69,765	17,404,655	
St. Louis County	591,578	129,177	639,092	2,085	62,261	13,535,497	639,666,226		10,059,041		356,940	665,041,897	
Ste. Genevieve County		46,798			320	1,114,731	5,627,435			36,673	13,555	6,839,513	
Saline County		66,746			75	881,153	5,272,768	685,116		41,230	4,906	6,951,992	
Schuyler County					18	393,887	852,205			50,833	1,990	1,298,933	
Scotland County		9,393			258	535,884	782,671	101,823		50,107	2,185	1,482,321	
Scott County		34,530			725	575,335	4,563,311	606,943		34,663	21,100	5,836,608	
Shannon County					3	724,964	1,051,889				6,663	1,783,518	
Shelby County		22,759			401	618,962	885,656	125,149		49,504	925	1,703,356	
Stoddard County		59,510			343	1,303,701	6,998,844	1,223,527		36,598	54,888.63	9,677,411	
Stone County		24,187			390	1,491,857	11,590,586	1,191,633			7,474.36	14,306,128	
Sullivan County		16,970			19	573,887	1,600,982	342,058		49,669	2,355.05	2,585,941	
Taney County		16,970			331	1,470,370	40,122,101				90,598	41,700,371	
Texas County		16,205			83	1,154,774	4,933,124	547,553		37,744	44,668	6,734,151	
Vernon County		88,085			312	1,104,491	2,660,325			42,349	53,576	3,949,137	
Warren County		16,795			22	807,286	8,432,019	1,122,451		18,652	13,891	10,411,116	
Washington County		43,028			277	643,370	5,629,275	621,757		32,575	28,785	6,999,067	
Wayne County		29,810			13	626,151	1,676,469	208,682		45,805	22,060	2,608,990	
Webster County		45,112		9,013	404	1,140,132	9,304,056			28,633	6,487	10,533,838	
Worth County					3	284,092	422,057	58,602		51,952	924	817,630	
Wright County		25,727			416	783,809	4,193,870			41,599	6,956	5,052,376	
TOTALS	\$	2,223,405	3,543,424	2,570,312	40,565	252,523	129,446,859	1,878,035,296	85,481,698	10,059,041	3,199,426	14,643,652	2,129,496,202

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2022**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l,i)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
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- (a) "Tax Distribution Summary - Cities" schedule beginning on page 49 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 117 for a description of county private car tax.
- (c) See page 119 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 35 for a description of excess traffic fines.
- (e) See page 119 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 26, and 30 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (g) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 16 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 118 for a description of Statutory County Recorder's Fees.
- (l) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 26 through 28, and 30 through 34.
- (m) See page 36 for a description of the telecommunication fee and service charge.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2022

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
244	Adrian	\$				73,535	573,835				647,370
262	Advance					59,065	405,693	47,706			512,464
298	Agency					29,993					29,993
424	Airport Drive					30,607	1,246,266				1,276,872
496	Alba					24,336	13,253				37,589
514	Albany					75,859	405,501	54,941			536,300
568	Aldrich					3,508					3,508
604	Alexandria					6,972	8,275				15,246
712	Allendale					2,324	7,087				9,410
748	Allenville					5,086					5,086
802	Alma					17,627					17,627
910	Altamont					8,945					8,945
928	Altenburg					15,435					15,435
964	Alton					38,192	301,788				339,980
1,018	Amazonia					13,681					13,681
1,054	Amity					2,368					2,368
1,072	Amoret					8,331					8,331
1,090	Amsterdam					10,611	18,257				28,868
1,198	Anderson					85,988	521,171	65,396			672,556
1,252	Annada					1,272					1,272
1,270	Annapolis					15,128	99,620				114,748
1,288	Anniston					10,173					10,173
1,522	Appleton City					49,418	336,156				385,574
1,576	Arbela					1,798					1,798
1,630	Arbyrd					22,319	89,468				111,787
1,648	Arcadia					26,660	82,659				109,320
1,702	Archie					51,303	264,100				315,403
1,720	Arcola					2,412					2,412
1,828	Argyle					7,104	11,902				19,006
1,864	Arkoe					2,982					2,982

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
1,954	Armstrong	\$				12,453					12,453
1,972	Arnold					912,410	9,577,226				10,489,635
2,034	Arrow Point Village					3,771					3,771
2,044	Arrow Rock					2,455	20,051				22,506
2,098	Asbury					9,077	11,954				21,030
2,188	Ash Grove					64,546	337,431	56,538			458,514
2,242	Ashland					162,548	1,225,131				1,387,679
2,422	Atlanta					16,882	22,723	4,473			44,077
2,512	Augusta					11,094	75,532				86,626
	Aullville					4,385					4,385
2,548	Aurora					329,218	3,619,087	296,449			4,244,755
2,638	Auxvasse					43,104	148,150				191,253
2,674	Ava					131,240	1,450,846	138,245			1,720,330
2,746	Avilla					5,481					5,481
2,800	Avondale					19,293	17,651				36,944
2,962	Bagnell					4,078	21,584				25,662
3,052	Bakersfield					10,787	23,372				34,159
3,124	Baldwin Park					4,034					4,034
3,160	Ballwin	56,096				1,333,184	3,665,102				5,054,383
3,322	Baring					5,788					5,788
3,340	Barnard					9,691					9,691
3,376	Barnett					8,901					8,901
3,556	Bates City					9,603	113,871	57,508			180,981
3,592	Battlefield					245,116	507,209	126,858			879,183
4,132	Bell City					19,644	17,775				37,419
4,114	Bella Villa					31,966	52,844	18,144			102,954
4,150	Belle	1,345				67,747	337,380				406,472
4,222	Bellefontaine Neigh.	20,037				476,200	787,219				1,283,455
4,240	Bellerive	347				8,244	24,254				32,844
4,330	Bellflower					17,233	35,808				53,040

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
4,348	Bel-Nor	\$ 2,766				65,730	108,659	20,157			197,312
4,366	Bel-Ridge	5,050				120,015	569,631				694,695
4,384	Belton					1,013,613	17,826,646				18,840,259
4,798	Benton					37,842	112,586	17,533			167,961
4,834	Benton City					4,560					4,560
4,888	Berger					9,691	4,802				14,493
4,906	Berkeley	16,565				393,676	2,335,182				2,745,423
4,960	Bernie					85,856	267,885	39,702			393,443
4,996	Bertrand					36,000	33,118	3,318			72,436
5,068	Bethany					144,351	1,991,784				2,136,135
5,104	Bethel					5,350	8,493				13,843
5,248	Beverly Hills	1,059				25,169	45,325				71,553
5,266	Bevier					31,484	179,658				211,142
	Big Lake					6,972					6,972
	Bigelow					1,184					1,184
5,626	Billings					45,384	132,039				177,423
5,734	Birch Tree					29,773	115,195				144,968
5,824	Birmingham					8,024	11,638				19,662
5,878	Bismarck					67,790	170,509				238,299
5,950	Blackburn					10,918	29,115				40,033
6,004	Black Jack	12,784				303,830	502,269	64,405			883,287
6,148	Blackwater					7,104	16,635				23,738
6,238	Blairstown					4,253	3,024				7,277
6,256	Bland					23,635	79,579				103,213
6,346	Blodgett					9,340					9,340
6,382	Bloomfield					84,760	162,437	43,949			291,147
6,454	Bloomsdale					22,845	442,410				465,255
6,526	Blue Eye					7,323	23,735				31,057
6,652	Blue Springs					2,305,360	25,577,693				27,883,053
6,742	Blythedale					8,463					8,463

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
6,832	Bogard	\$				7,191					7,191
6,922	Bolckow					8,200					8,200
6,976	Bolivar					452,741	6,674,104				7,126,845
7,102	Bonne Terre					300,979	1,097,167				1,398,146
7,318	Boonville					364,780	4,770,058	544,169	3,394,486		9,073,493
7,426	Bosworth					13,374					13,374
7,534	Bourbon					71,561	422,315				493,877
7,660	Bowling Green					233,890	2,516,202				2,750,093
7,876	Bragg City					6,533					6,533
7,948	Brandsville					7,060					7,060
7,966	Branson					461,291	28,820,625				29,281,916
7,989	Branson West					20,960	2,847,333				2,868,292
8,002	Brashear					11,971	8,567				20,538
8,038	Braymer					38,499	68,260				106,759
8,128	Breckenridge					16,794	10,653				27,447
8,164	Breckenridge Hills	36,321				208,107	294,493	87,969			626,890
8,236	Brentwood	38,197				353,204	12,301,733	1,016,953			13,710,087
8,398	Bridgeton	21,310				506,456	6,261,352	1,001,176			7,790,294
8,470	Brimson					2,762					2,762
8,614	Bronaugh					10,918					10,918
8,650	Brookfield					199,162	2,083,908	174,882			2,457,952
8,776	Brooklyn Heights					4,385					4,385
8,884	Browning					11,620	25,296	5,897			42,813
8,902	Brownington					4,692					4,692
8,974	Brumley					3,990	21,884				25,874
9,046	Brunswick					37,622	223,260	33,607			294,490
9,388	Bucklin					20,477	49,335	5,762			75,575
9,424	Buckner					134,879	726,900	167,647			1,029,426
9,514	Buffalo					135,230	1,260,024				1,395,254
9,642	Bull Creek Village					26,441	16,826				43,267

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
9,658	Bunceton	\$				15,522	7,500				23,023
9,694	Bunker					17,846	78,415				96,262
9,838	Burlington Junct.					23,547					23,547
10,054	Butler					184,999	2,953,639				3,138,638
10,144	Butterfield					20,609	5,802	10,736			37,147
10,240	Byrnes Mill					121,944	656,856				778,800
10,288	Cabool					94,100	611,174	107,464			812,737
10,342	Cainsville					12,716	5,451	2,124			20,291
10,360	Cairo					12,804					12,804
10,432	Caledonia					5,700	48,280				53,980
10,450	Calhoun					20,565	35,925	23,183			79,673
10,468	California					187,586	1,013,275	99,160			1,300,021
10,486	Callao					12,804	8,081	3,284			24,169
10,612	Calverton Park	2,386				56,697	93,727	10,474			163,283
10,738	Camden					8,375					8,375
10,792	Camden Point					20,784					20,784
10,810	Camdenton					163,030	4,278,437				4,441,468
10,828	Cameron					435,552	5,113,758				5,549,310
10,864	Campbell					87,347	370,244	45,272			502,863
11,026	Canalou					14,821					14,821
11,134	Canton					104,229	471,322				575,551
11,242	Cape Girardeau					1,663,674	33,786,099	821,403	2,894,712		39,165,887
11,350	Cardwell					31,264	43,674				74,938
11,368	Carl Junction					326,456	1,100,407				1,426,862
11,566	Carrollton					165,924	1,318,125				1,484,050
11,638	Carterville					82,918	38,002	9,820			130,741
11,656	Carthage					630,461	7,615,901	461,361			8,707,723
11,692	Caruthersville					270,460	972,604		1,896,514		3,139,578
11,728	Carytown					11,883					11,883
11,890	Cassville					143,211	2,865,676				3,008,887

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
12,052	Catron	\$				2,938					2,938
12,376	Cedar Hill Lakes					10,392					10,392
12,592	Center					22,275	57,224				79,500
12,664	Centertown					12,190	27,827				40,017
12,682	Centerview					11,708	5,932				17,640
12,718	Centerville					8,375	4,470				12,845
12,898	Centralia					176,580	1,182,491				1,359,071
12,988	Chaffee					129,574	519,196	65,232			714,002
13,006	Chain of Rocks					4,078					4,078
	Chain-O-Lakes					5,525					5,525
13,060	Chamois					17,364	16,947				34,311
13,078	Champ	24				570					594
13,330	Charlack	2,515				59,766	98,801				161,082
13,366	Charleston					260,770	1,310,689	30,401			1,601,860
13,600	Chesterfield	86,609				2,082,125	13,262,930				15,431,665
13,654	Chilhowee					14,251	12,080				26,330
13,690	Chillicothe					417,223	5,921,462	488,006			6,826,691
13,852	Chula					9,208					9,208
13,978	Clarence					35,649	77,591	11,500			124,740
14,068	Clark					13,067	16,740	14,278			44,085
14,140	Clarksburg					14,646	8,187				22,833
14,158	Clarksdale					11,883	13,953	3,832			29,668
14,176	Clarkson Valley	4,856				115,410					120,267
14,194	Clarksville					19,381	16,669	9,637			45,688
14,212	Clarkton					56,477	126,366				182,843
14,554	Claycomo					62,704	651,196	137,344			851,244
14,572	Clayton	100,488				698,909	4,033,724	1,346,986			6,180,107
14,662	Clearmont					7,454					7,454
14,770	Cleveland					28,984	146,817				175,801
14,788	Clever					93,793	458,796	73,965			626,553

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
14,806	Cliff Village	\$				1,754					1,754
14,896	Clifton Hill					4,999					4,999
14,986	Clinton					394,992	4,692,854	488,151			5,575,997
15,130	Clyde					3,596					3,596
15,220	Cobalt City					9,910					9,910
15,274	Coffey					7,279					7,279
15,436	Cole Camp					49,155	253,282	28,271			330,708
15,562	Collins					6,972	58,391	4,561			69,924
15,670	Columbia					4,757,615	56,615,811	103			61,373,529
15,760	Commerce					2,938					2,938
15,922	Conception Junct.					8,682					8,682
16,102	Concordia					107,430	906,260				1,013,690
16,115	Coney Island					3,289	14,394				17,683
16,192	Conway					34,553	187,881				222,434
16,228	Cool Valley	2,207				52,443	149,810	13,209			217,669
16,336	Cooter					20,565					20,565
16,408	Corder					17,715	15,583	8,936			42,234
16,462	Corning					658					658
16,588	Cosby					5,437					5,437
16,678	Cottleville					134,836	2,572,498				2,707,333
16,858	Country Club Village					107,386	168,028	41,664			317,078
16,822	Country Club Hills	2,351				55,864	156,442	16,400			231,057
16,876	Country Life Acres	136				3,245					3,381
16,984	Cowgill					8,244					8,244
17,056	Craig					10,875	9,809				20,683
17,074	Crane					64,107	269,794	30,073			363,974
17,164	Creighton					15,303	15,595				30,899
17,218	Crestwood	28,444				522,329	3,015,497	420,411			3,986,681
17,272	Creve Coeur	32,902				781,959	4,573,771				5,388,632
17,344	Crocker					48,672	138,669	13,672			201,013

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
17,524	Cross Timbers	\$				9,471					9,471
17,632	Crystal City					212,887	1,925,227				2,138,114
17,650	Crystal Lake Park	867				20,609	34,069				55,545
17,660	Crystal Lakes					15,698	9,166				24,864
17,668	Cuba					147,157	2,077,303				2,224,460
17,902	Curryville					9,866	7,167				17,033
17,992	Dadeville					10,261					10,261
18,118	Dalton					745					745
18,253	Dardenne Prairie					504,000	2,721,194				3,225,194
18,316	Darlington					5,306					5,306
18,946	DeKalb					9,647					9,647
19,252	De Soto					280,633	5,151,010				5,431,643
19,342	De Witt					5,437					5,437
18,658	Dearborn					21,749	91,470				113,219
18,730	Deepwater					18,987	21,430	13,729			54,145
18,802	Deerfield					3,552					3,552
19,018	Dellwood	9,271				220,341	567,570				797,183
19,072	Delta					19,206	18,395				37,601
19,090	Dennis Acres					3,332					3,332
19,162	Denver					1,710					1,710
19,198	Des Arc					7,761					7,761
19,270	Des Peres	15,448				367,147	8,630,650	1,660,406			10,673,652
19,216	Desloge					221,613	4,078,753				4,300,366
19,396	Dexter					344,828	3,749,611	308,211			4,402,651
19,432	Diamond					39,552	373,460				413,012
19,486	Diehlstadt					7,060					7,060
19,504	Diggins					13,111	32,799				45,910
19,630	Dixon					67,922	441,224				509,146
19,792	Doniphan					87,566	1,012,940	146,845			1,247,351
19,828	Doolittle					27,625	56,241				83,866

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
19,918	Dover	\$				4,516	5,622				10,138
19,990	Downing					14,689					14,689
20,134	Drexel					42,314	335,359				377,673
20,296	Dudley					10,173	69,635				79,808
20,314	Duenweg					49,155	531,470				580,625
20,512	Duquesne					77,306	1,055,493	104,750			1,237,548
20,674	Eagleville					13,856	399,072				412,928
20,980	East Lynne					13,286	36,196				49,483
21,052	East Prairie					139,264	699,595				838,860
21,034	Easton					10,261	7,502				17,762
21,214	Edgar Springs					9,121	39,756				48,876
21,250	Edgerton					23,941	14,408				38,350
21,322	Edina					51,566	251,536	26,337			329,439
21,376	Edmundson	1,539				36,570	937,069	20,688			995,866
21,502	El Dorado Springs					157,549	969,270				1,126,819
21,484	Eldon					200,258	2,651,807				2,852,065
21,844	Ellington					43,279	460,306				503,585
21,898	Ellisville	16,851				400,473	3,062,079				3,479,402
21,916	Ellsinore					19,557	29,489				49,046
21,988	Elmer					3,508					3,508
22,006	Elmira					2,192					2,192
22,024	Elmo					7,367					7,367
22,114	Elsberry					84,804	285,980	43,997			414,781
	Emerald Beach					9,998					9,998
22,276	Eminence					26,309	434,400				460,709
22,312	Emma					10,217	10,166				20,382
22,474	Eolia					22,889	68,939				91,828
22,600	Essex					20,697	19,951	\$4,736.36			45,384
22,672	Ethel					2,719					2,719
22,834	Eureka	18,799				446,777	4,593,887				5,059,463

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)											
	Evergreen					1,228					
22,996	Everton	\$				13,988	32,162				46,149
23,032	Ewing					19,995	52,267				72,262
23,077	Excelsior Estates					6,446					6,446
23,086	Excelsior Springs					486,022	7,105,739	\$923,647.19			8,515,408
23,122	Exeter					33,851	29,536				63,388
23,338	Fair Grove					61,082	487,905				548,986
23,428	Fair Play					20,828	87,724				108,552
23,266	Fairfax					27,976	51,453	\$23,616.79			103,045
23,518	Fairview					16,794	12,387	\$3,480.13			32,661
23,662	Farber					14,119	21,666	\$7,778.61			43,564
23,698	Farley					11,795					11,795
23,752	Farmington					712,107	10,946,527	\$183,732.02			11,842,366
23,842	Fayette					117,866	306,900	\$46,748.85			471,515
23,950	Fenton	7,421				176,361	4,639,150				4,822,931
23,986	Ferguson	39,120				929,730	5,228,219				6,197,069
24,058	Ferrelview					19,776	29,086				48,862
24,094	Festus					508,736	12,283,312				12,792,048
24,112	Fidelity					11,269					11,269
24,184	Fillmore					8,068					8,068
24,328	Fisk					14,996	27,647				42,643
24,562	Fleming					5,613					5,613
24,580	Flemington					6,490					6,490
24,670	Flint Hill					23,021	143,829				166,849
24,706	Flordell Hills	1,517				36,044	59,585	\$6,380.21			103,526
24,778	Florissant	96,233				2,287,075	7,618,356				10,001,664
24,886	Foley					7,060	35,087				42,146
25,012	Fordland					35,079	121,965				157,044
25,066	Forest City					11,751	7,471				19,222
25,120	Foristell					22,144	930,726	\$128,845.18			1,081,715
25,192	Forsyth					98,879	878,811				977,690

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
25,228	Fortescue	\$				1,403					1,403
25,372	Foster					5,130					5,130
25,411	Fountain N' Lakes					7,235					7,235
25,552	Frankford					14,163	11,786				25,949
25,624	Franklin					4,166	2,425				6,591
25,768	Fredericktown					174,738	2,335,426				2,510,164
25,822	Freeburg					19,162	163,871				183,033
25,894	Freeman					21,135	39,454				60,589
25,957	Freemont Hills					36,219	51,765	15,958			103,942
25,912	Freistatt					7,147					7,147
26,092	Frohna					11,138					11,138
26,110	Frontenac	6,424				152,682	3,102,819	\$237,010.66			3,498,936
26,182	Fulton					560,828	4,827,806	\$584,925.23			5,973,559
26,218	Gainesville					33,895	307,538				341,433
26,254	Galena					19,293	111,769				131,062
26,308	Gallatin					78,314	365,859	\$68,166.55			512,340
26,362	Galt					11,094					11,094
26,434	Garden City					72,000	304,234	\$73,520.79			449,755
26,578	Gasconade					9,778	3,742				13,520
26,776	Gentry					3,157					3,157
26,866	Gerald					58,977	330,844				389,820
26,902	Gerster					1,096	232				1,328
26,920	Gibbs					4,692					4,692
26,974	Gideon					47,927	40,691				88,617
27,028	Gilliam					8,638	4,543				13,181
27,064	Gilman City					16,794	23,877				40,671
27,100	Ginger Blue						780				780
27,190	Gladstone					1,114,203	11,892,536	\$1,265,082.99			14,271,821
27,208	Glasgow					48,365	256,133	\$32,590.51			337,089
27,370	Glen Echo Park	295				7,016					7,311

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
27,262	Glenaire	\$				23,898					23,898
27,280	Glenallen					3,727					3,727
27,334	Glendale	10,932				259,805	688,722	\$190,109.74			1,149,569
27,514	Glenwood					8,594					8,594
27,676	Golden City					33,544	95,771				129,315
27,874	Goodman					54,723	134,860				189,583
27,928	Gordonville					17,145	19,663				36,807
28,036	Gower					66,913	197,164	51,470			315,548
28,072	Graham					7,498					7,498
28,090	Grain Valley					563,635	3,725,243				4,288,877
28,108	Granby					93,574	344,966				438,539
28,170	Grand Falls Plaza					4,999					4,999
28,198	Grand Pass					2,894					2,894
28,180	Grandin					10,655	29,921				40,577
28,324	Grandview					1,073,204	10,457,011	1,899,375			13,429,590
28,360	Granger					1,491					1,491
28,594	Grant City					37,666	189,220				226,886
28,630	Grantwood	1,592				37,842	185,360	38,722			263,515
28,828	Gravois Mills					6,314	76,012				82,327
29,134	Green City					28,809	68,609				97,418
29,324	Green Park	4,838				114,972	505,387				625,196
29,332	Green Ridge					20,872	65,173				86,045
29,098	Greencastle					12,058	3,322				15,380
29,152	Greendale	1,201				28,546	54,341	8,006			92,094
29,206	Greenfield					60,117	213,997	30,635			304,749
29,422	Greentop					19,381	32,826				52,207
29,476	Greenville					22,407	213,576				235,983
29,494	Greenwood					228,935	964,980				1,193,915
29,692	Guilford					3,727					3,727
29,764	Gunn City					5,174					5,174

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
29,908	Hale	\$				18,373	48,413				66,786
29,944	Half Way					7,586	43,742				51,328
29,998	Hallsville					65,379	186,543				251,922
30,016	Halltown					7,586					7,586
30,034	Hamilton					79,323	529,704	66,151			675,178
30,196	Hanley Hills	3,876				92,127	171,448				267,451
30,214	Hannibal					785,598	8,739,170	\$890,237.95			10,415,006
30,322	Hardin					24,950	20,349	\$5,995.12			51,294
30,466	Harris					2,675					2,675
30,484	Harrisburg					11,664	38,665				50,329
30,610	Harrisonville					439,323	6,053,633				6,492,956
30,718	Hartsburg					4,516	4,376				8,892
30,754	Hartville					26,879	214,693	\$17,845.19			259,417
30,862	Harwood					2,061					2,061
31,024	Hawk Point					29,335	68,854				98,189
31,132	Hayti					128,872	1,211,812				1,340,684
31,168	Hayti Heights					27,449	10,073				37,522
31,204	Haywood City					9,033					9,033
31,276	Hazelwood	47,423				1,127,050	7,016,010	3,059,063			11,249,546
31,654	Henrietta					16,180	65,395				81,575
31,708	Herculaneum					152,068	2,643,862				2,795,930
31,762	Hermann					106,597	2,016,532				2,123,128
31,780	Hermitage					20,477	142,018	17,718			180,214
31,924	Higbee					24,906	37,746				62,652
31,960	Higginsville					210,343	1,859,723	\$190,080.16			2,260,146
31,996	High Hill					8,551	9,755				18,305
32,068	Highlandville					39,946	135,599	\$4,558.73			180,105
32,248	Hillsboro					123,698	910,077				1,033,775
32,266	Hillsdale	2,727				64,809	107,137				174,673
32,410	Hoberg					2,455					2,455

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
32,536	Holcomb	\$				27,844	41,908				69,752
32,572	Holden					98,748	792,037	155,141			1,045,926
32,590	Holland					10,041					10,041
32,626	Holliday					6,007					6,007
32,662	Hollister					194,076	3,910,609	314,720			4,419,405
32,752	Holt					19,600	152,841				172,442
32,770	Holts Summit					142,378	1,243,470	272,035			1,657,883
32,806	Homestead					8,112					8,112
32,824	Homestown					6,621	1,863				8,485
33,004	Hopkins					23,328	33,912				57,240
33,076	Hornersville					29,072	21,587				50,658
33,238	Houston					91,250	2,256,376	95,560			2,443,185
33,292	Houston Lake					10,304					10,304
33,256	Houstonia					9,647					9,647
33,364	Howardville					16,794	4,567	2,959			24,321
33,652	Hughesville					8,024					8,024
33,706	Humansville					45,954	208,946				254,900
33,724	Hume					14,733	22,154				36,887
33,742	Humphreys					5,174					5,174
33,760	Hunnewell					8,068	3,435				11,503
33,850	Huntleigh					14,646					14,646
33,868	Huntsdale					1,359	206				1,565
33,886	Huntsville					68,580	106,631	23,870			199,080
33,904	Hurdland					7,147					7,147
33,922	Hurley					7,805	3,894				11,699
34,210	Iatan					1,973					1,973
34,228	Iberia					32,273	329,309				361,582
35,000	Independence					5,122,877	49,888,937	5,788,855			60,800,668
35,186	Indian Point					23,152	971,900				995,052
35,240	Innsbrook					24,205	98,922				123,126

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
35,306	Ionia	\$				3,859					3,859
35,432	Iron Mtn. Lake					32,317	18,569				50,885
35,396	Irondale					19,513	16,330				35,842
35,468	Ironton					64,019	522,788				586,807
35,648	Jackson					603,274	6,536,220				7,139,494
36,224	Jacksonville					6,621					6,621
36,314	Jameson					5,832					5,832
36,332	Jamesport					22,977	133,162				156,139
36,368	Jamestown					16,926	23,978				40,904
36,422	Jane						45,735				45,735
36,512	Jasper					40,823	154,985				195,808
37,000	Jefferson City					1,888,970	26,526,428				28,415,398
37,178	Jennings	27,144				645,106	2,139,998				2,812,248
37,214	Jerico Springs					9,998					9,998
37,574	Jonesburg					33,676	224,309				257,985
37,592	Joplin					2,226,344	53,486,302	1,300,535			57,013,182
37,700	Josephville					16,487	25,017				41,505
37,736	Junction City					14,339					14,339
37,790	Kahoka					91,118	372,840				463,958
38,000	Kansas City					20,161,192	306,522,615	65,021,477	13,446,547		405,151,831
38,072	Kearney					367,498	5,129,073	85,245			5,581,816
38,216	Kelso					25,695	137,052				162,748
38,306	Kennett					479,357	5,700,107	559,350			6,738,814
38,468	Keytesville					20,653	33,089				53,742
38,522	Kidder					14,163	7,863				22,027
38,612	Kimberling City					105,238	944,682	109,302			1,159,222
38,684	Kimmswick					6,884	114,056	22,334			143,274
38,774	King City					44,419	211,716				256,135
38,792	Kingdom City					5,613	674,499				680,111
38,846	Kingston					15,259					15,259

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
38,918	Kingsville	\$				11,795	82,680				94,475
38,972	Kinloch	550				13,067	39,030				52,647
39,008	Kirbyville					9,077	111,357				120,434
39,026	Kirksville					767,576	9,799,003	860,050			11,426,629
39,044	Kirkwood	50,812				1,207,601	6,833,869	1,341,117			9,433,399
39,188	Knob Noster					118,787	532,370	94,922			746,078
39,278	Knox City					9,471					9,471
39,440	Koshkonong					9,296	70,657	21,520			101,473
39,512	La Belle					28,940	42,674	13,348			84,963
39,764	La Grange					40,823	50,250	\$27,458.44	1,496,993		1,615,525
40,520	La Monte					49,988	150,043				200,030
40,682	La Plata					59,898	188,727				248,624
40,790	La Russell					4,999					4,999
39,566	Laclede					15,128	14,822				29,950
39,602	Laddonia					22,494	129,297	\$29,254.61			181,046
39,656	Ladue	15,721				373,637	2,102,130				2,491,489
39,845	Lake Annette					4,385					4,385
39,952	Lake Lafayette					14,339	813	\$685.11			15,836
39,980	Lake Lotawana					85,023	919,248	167,428			1,171,700
	Lake Mykee					11,409					11,409
40,034	Lake Ozark					69,544	4,320,970	316,709			4,707,223
40,178	Lake St. Louis					637,783	8,331,922	877,565			9,847,270
40,196	Lake Tapawingo					32,010					32,010
	Lake Tekakwitha					11,138					11,138
40,322	Lake Waukomis					38,149	20,741	17,682			76,571
40,340	Lake Winnebago					49,593	49,794				99,387
40,088	Lakeshire	2,642				62,792	103,803				169,236
40,376	Lamar					198,724	2,060,438	42,092			2,301,254
40,430	Lamar Heights					7,805					7,805
40,592	Lanagan					18,373	18,344				36,717

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
40,610	Lancaster	\$				31,922	87,711				119,633
40,736	Laredo					8,682					8,682
40,826	Lathrop					91,469	328,552	74,341			494,361
40,916	Laurie					41,437	942,193				983,630
40,988	Lawson					108,438	423,077	103,763			635,278
41,024	Leadington					18,504	605,709	93,814			718,027
41,078	Leadwood					56,214	80,019				136,233
41,114	Leasburg					14,821					14,821
41,132	Leawood					29,905	32,755				62,660
41,168	Lebanon					634,670	12,003,935				12,638,605
41,330	Lee's Summit					4,006,218	46,091,074	8,003,987			58,101,279
41,402	Leeton					24,818	90,183	15,540			130,541
41,546	Leonard					2,675					2,675
41,690	Leslie					7,498					7,498
41,762	Levasy					3,639	3,541				7,180
41,834	Lewis & Clark Village					5,788					5,788
41,852	Lewistown					23,415	79,058				102,474
41,870	Lexington					207,230	1,010,412	203,397			1,421,040
41,906	Liberal					33,281	45,304				78,586
42,032	Liberty					1,278,154	23,439,122	5,714,217			30,431,492
42,464	Licking					136,984	608,128	73,063			818,175
42,536	Lilbourn					52,180	57,586	9,897			119,663
42,608	Lincoln					52,180	202,507	38,212			292,900
43,238	Linn					63,976	417,920	79,003			560,899
43,274	Linn Creek					10,699	427,569	87,071			525,339
43,292	Linneus					12,190					12,190
43,454	Livonia					3,245					3,245
	Loch Lloyd Village					26,309					26,309
43,472	Lock Springs					2,499					2,499
43,490	Lockwood					41,043	300,257	37,047			378,347

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
43,652	Lohman	\$				7,147	8,069				15,216
43,672	Loma Linda					31,790	43,366				75,156
43,760	Lone Jack					46,041	441,021				487,062
43,940	Longtown					4,473					4,473
44,156	Louisburg					5,350					5,350
44,174	Louisiana					147,508	834,631	189,716			1,171,855
44,282	Lowry City					28,063	133,736	25,752			187,551
44,372	Lucerne					3,727					3,727
44,390	Ludlow					6,007					6,007
44,498	Lupus					1,447					1,447
44,516	Luray					4,341					4,341
45,110	MacKenzie					5,876					5,876
45,326	Macon					239,898	2,522,577	293,506			3,055,981
45,470	Madison					24,292	50,675				74,967
45,596	Maitland					15,040	15,689				30,729
45,614	Malden					187,454	1,515,938	116,954			1,820,346
45,632	Malta Bend					10,962	5,021				15,984
45,668	Manchester	33,384				793,403	5,238,771				6,065,559
45,740	Mansfield					56,828	285,314				342,142
45,830	Maplewood	66,599				352,809	5,260,486	401,059			6,080,953
45,848	Marble Hill					64,765	614,953				679,718
45,866	Marceline					97,915	456,886	108,730			663,530
46,172	Marionville					97,564	466,060				563,624
46,208	Marlborough	10,036				95,547	247,343				352,926
46,244	Marquand					8,901	24,556				33,458
46,316	Marshall					572,887	3,985,266	376,677			4,934,830
46,388	Marshfield					290,850	3,707,322				3,998,172
46,406	Marston					22,056	229,354	83,113			334,523
46,424	Marthasville					49,812	267,221	46,904			363,938
46,460	Martinsburg					13,330	47,396	5,810			66,537

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
46,586	Maryland Hgts.	\$	50,687			1,204,619	4,878,464		9,546,353		15,680,122
46,640	Maryville					524,960	5,113,280	467,375			6,105,616
46,730	Matthews					27,537	726,897				754,434
46,946	Maysville					48,848	144,855				193,703
46,964	Mayview					9,296	17,745				27,041
44,768	McBaine					438					438
44,829	McCord Bend					13,023					13,023
45,020	McFall					4,078					4,078
45,200	McKittrick					2,675					2,675
47,036	Meadville					20,258					20,258
47,270	Memphis					79,893	392,799	44,467			517,159
47,288	Mendon					7,498					7,498
47,486	Mercer					13,944	23,228				37,172
47,520	Merriam Woods					77,218	71,849				149,067
47,540	Merwin					2,543					2,543
47,594	Meta					10,041	60,195				70,236
47,612	Metz					2,149					2,149
47,648	Mexico					506,149	4,073,750	461,958			5,041,856
47,684	Miami					7,674					7,674
47,900	Middletown					7,323	20,466				27,789
48,062	Milan					85,944	273,153				359,097
48,098	Milford					1,140					1,140
48,386	Mill Spring					8,287	3,363				11,650
	Millard					3,902					3,902
48,242	Miller					30,650	211,099				241,750
48,476	Milo					3,946					3,946
48,566	Mindenmines					16,005	38,622				54,627
48,656	Miner					43,147	1,543,002	93,448			1,679,597
48,710	Mineral Point					15,391					15,391
	Miramiquoa Park					5,262					5,262

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
48,980	Missouri City	\$				11,708	19,560				31,268
49,034	Moberly					612,746	7,135,184	793,779			8,541,709
49,070	Mokane					8,112	7,359				15,471
49,088	Moline Acres	7,847				107,079	227,418				342,344
49,196	Monett					389,072	5,436,659				5,825,731
49,394	Monroe City					110,982	824,786	102,580			1,038,348
49,574	Montgomery City					124,268	587,320				711,588
49,592	Monticello					4,297					4,297
49,664	Montrose					16,838	66,454				83,292
49,790	Mooreville					3,990					3,990
49,898	Morehouse					42,665	76,567				119,232
49,988	Morley					30,563	14,171	4,811			49,545
50,060	Morrison					6,095	3,124				9,219
50,078	Morrisville					17,013	69,021	8,665			94,699
50,168	Mosby					8,331	228,998				237,329
50,204	Moscow Mills					110,017	762,919				872,936
50,312	Mound City					50,821	289,122	36,154			376,096
50,330	Moundville					5,437					5,437
50,510	Mount Leonard					3,815					3,815
50,528	Mount Moriah					3,815					3,815
50,672	Mount Vernon					200,609	2,147,008	214,066			2,561,683
50,402	Mountain Grove					209,993	3,857,764				4,067,757
50,438	Mountain View					119,225	1,487,846	90,866			1,697,938
51,140	Napoleon					9,734					9,734
51,302	Naylor					27,712	30,409	12,862			70,983
51,356	Neck City					8,156					8,156
51,446	Neelyville					21,179	26,729				47,908
51,500	Nelson					8,419					8,419
51,572	Neosho					518,953	9,512,333				10,031,286
51,644	Nevada					367,718	5,891,430				6,259,147

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
51,680	New Bloomfield	\$				29,335	91,263				120,598
51,734	New Cambria					8,551	6,728	2,066			17,345
51,770	New Florence					33,720	192,490				226,209
51,824	New Franklin					47,752	122,722				170,473
51,860	New Hampton					12,760	6,777	1,857			21,393
51,914	New Haven					91,600	668,553				760,153
52,058	New London					42,709	312,913				355,622
52,076	New Madrid					136,633	625,384	132,173			894,191
52,148	New Melle					20,828	192,710	18,464			232,002
51,662	Newark					4,122					4,122
51,716	Newburg					20,609	20,221				40,830
52,292	Newtonia					8,726					8,726
52,328	Newtown					8,024					8,024
52,418	Niangua					17,759	29,867				47,626
52,616	Nixa					834,095	5,285,897	772,562			6,892,555
52,742	Noel					80,331	491,334				571,666
52,760	Norborne					31,045	52,564				83,609
52,796	Normandy					219,596	244,047	75,362			539,005
53,102	North Kansas City					184,847	9,967,801		7,000,993		17,153,641
53,138	North Lilbourn					2,149					2,149
53,174	Northmoor					14,251	150,069	22,442			186,763
53,408	Northwoods	7,799				185,350	425,523				618,672
53,444	Norwood					29,160	89,843				119,003
53,462	Norwood Court	1,769				42,051	69,516				113,336
53,516	Novelty					6,095					6,095
53,534	Novinger					19,995	13,421				33,416
53,624	Oak Grove					364,122	3,478,040				3,842,162
53,606	Oak Grove Village						517,568				517,568
53,786	Oak Ridge					10,655					10,655
53,750	Oakland	2,548				60,555	159,309				222,412

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
53,804	Oaks	\$				5,656	9,862				15,518
53,858	Oakview					16,443	255,558	13,591			285,592
53,894	Oakwood					8,112					8,112
53,948	Oakwood Park					8,244					8,244
54,038	Odessa					232,400	1,548,572				1,780,972
54,074	O'Fallon					3,478,496	30,794,794	5,313,606			39,586,896
54,200	Old Appleton					3,727					3,727
54,416	Old Monroe					11,620	49,698				61,318
54,560	Olean					5,613					5,613
54,650	Olivette	20,965				339,260	1,407,010	477,962			2,245,196
54,686	Olympian Village					33,939					33,939
54,758	Oran					56,741	140,639				197,379
54,848	Oregon					37,579	44,006				81,584
54,920	Oronogo					104,404	286,883				391,288
54,938	Orrick					36,702	68,407	18,255			123,364
55,244	Osage Beach					190,787	11,839,764				12,030,551
55,352	Osborn					18,548	13,762				32,310
55,388	Osceola					41,525	310,773				352,298
55,424	Osgood					2,105	0				2,105
55,478	Otterville					19,907	55,784				75,691
55,550	Overland	62,016				704,302	2,738,625				3,504,942
55,640	Owensville					117,340	2,155,003				2,272,343
55,766	Ozark					781,389	10,116,696				10,898,084
55,910	Pacific	12,919				307,031	2,992,802				3,312,751
55,964	Pagedale	6,096				144,877	372,748	70,781			594,501
56,036	Palmyra					157,637	992,148	252,499			1,402,284
56,144	Paris					53,496	321,748	33,967			409,211
56,272	Park Hills					384,073	2,899,421				3,283,494
56,216	Parkdale					7,454	0				7,454
56,288	Parkville					243,537	2,885,972				3,129,509
	See page 81 for an explanation of footnote references.						0				

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)						0 0				
56,306	Parkway	\$				19,250	116,976				136,226
56,342	Parma					31,264	23,304	16,901			71,469
56,360	Parnell					8,375	0				8,375
56,396	Pasadena Hills	1,716				40,779	67,414	10,875			120,784
56,414	Pasadena Park					20,609	34,069				54,678
							0				
56,432	Pascola					4,736	0				4,736
56,468	Passaic					1,491	0				1,491
56,558	Pattonsburg					15,259	36,688	4,040			55,988
56,612	Paynesville					3,376	0				3,376
56,756	Peculiar					202,056	1,941,005	480,739			2,623,800
							0				
56,882	Pendleton						80,399				80,399
56,900	Penermon					2,806					2,806
57,080	Perry					30,387	183,451				213,839
57,116	Perryville					360,658	3,917,992	444,240			4,722,890
57,278	Pevely					240,468	1,717,711				1,958,178
57,368	Phillipsburg					8,857	45,531				54,388
57,404	Pickering					7,016					7,016
57,422	Piedmont					86,689	1,048,687	113,161			1,248,537
57,494	Pierce City					56,653	254,985				311,638
57,512	Pierpont Village						9,014				9,014
57,602	Pilot Grove					33,676	94,602	18,261			146,539
57,656	Pilot Knob					32,711	214,176				246,888
57,800	Pine Lawn	30,151				143,605	249,818	\$26,562.92			450,138
57,818	Pineville					34,684	192,669	992,995			1,220,348
58,088	Plato					4,780	4,396				9,175
58,178	Platte City					205,696	2,730,840	473,634			3,410,170
58,196	Platte Woods					16,882	116,182	13,923			146,987
58,250	Plattsburg					101,686	436,120	83,867			621,673
58,394	Pleasant Hill					355,747	2,397,991				2,753,738
58,448	Pleasant Hope					26,923	160,203	26,048			213,174

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
58,520	Pleasant Valley	\$				129,837	1,431,163	394,104			1,955,104
58,628	Pocahontas					4,999					4,999
58,898	Pollock					3,902					3,902
58,916	Polo					25,213	140,542				165,755
59,096	Poplar Bluff					746,441	14,261,832				15,008,273
59,150	Portage Des Sioux					14,382	16,167				30,550
59,186	Portageville					141,544	793,125				934,670
59,330	Potosi					116,638	2,268,123				2,384,761
59,420	Powersville					2,631					2,631
59,726	Prairie Home					12,278	21,202				33,480
59,798	Prathersville					5,437					5,437
59,870	Preston					9,778	17,432				27,211
59,942	Princeton					51,128	153,622	41,067			245,817
60,140	Purcell					17,890	10,302				28,193
60,158	Purdin					8,331					8,331
60,176	Purdy					48,146	142,445				190,591
60,284	Puxico					38,631	216,250				254,881
60,356	Queen City					26,222	187,097				213,319
60,428	Qulin					20,083	72,540				92,623
60,608	Randolph					2,280	150,674				152,954
60,716	Ravenwood					19,293					19,293
60,734	Raymondville					15,917					15,917
60,752	Raymore					842,163	8,975,091				9,817,255
60,788	Raytown					1,294,685	9,046,391	301,466			10,642,542
60,842	Rea					2,192					2,192
60,986	Redings Mill					6,621	6,756				13,377
61,094	Reeds					4,166					4,166
61,112	Reeds Spring					40,034	202,833				242,867
61,166	Renick					7,542					7,542
61,184	Rensselaer Village					9,998					9,998

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
61,238	Republic	\$				646,816	10,487,371				11,134,187
61,292	Revere					3,464					3,464
61,328	Rhineland					6,226	4,066				10,292
61,418	Rich Hill					61,213	338,775	48,125			448,113
61,364	Richards					4,209					4,209
61,562	Richland					81,691	465,809				547,500
61,670	Richmond					254,192	2,555,164	204,275			3,013,632
61,706	Richmond Heights	75,957				377,233	6,206,739	\$1,067,224.00			7,727,153
61,886	Ridgely					4,560					4,560
61,904	Ridgeway					20,346	19,260				39,606
61,994	Risco					15,172	11,018				26,190
62,030	Ritchey					3,596					3,596
62,056	River Bend					438	19,926				20,364
62,156	Riverside					128,784	2,265,757	870,067	6,854,260		10,118,868
62,192	Riverview	5,269				125,233	207,025	21,732			359,259
62,498	Rocheport					10,480	41,136				51,616
62,660	Rock Hill	22,705				203,240	1,030,213	84,551			1,340,709
62,696	Rock Port					57,793	517,340	\$102,557.95			677,691
62,570	Rockaway Beach					36,877	119,559				156,436
62,786	Rockville					7,279	6,455				13,734
62,894	Rogersville					134,748	1,485,744				1,620,492
62,912	Rolla					857,642	12,790,672	865,825			14,514,138
63,074	Roscoe					5,437					5,437
63,110	Rosebud					17,934	116,504				134,438
63,200	Rosendale					6,270					6,270
63,236	Rothville					4,341					4,341
63,560	Rush Hill					6,621					6,621
63,596	Rushville					13,286					13,286
63,704	Russellville					35,386	53,838				89,224
63,776	Rutledge					4,780	21,365				26,145

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
63,956	St. Ann	\$ 42,370				570,914	2,381,043				2,994,327
64,082	St. Charles					2,885,000	30,048,172				32,933,172
64,136	St. Clair					207,143	1,364,547				1,571,690
64,190	St. Elizabeth					14,733	31,924				46,657
64,424	St. James					184,867	1,312,574	187,380			1,684,822
64,514	St. John	21,683				285,764	878,587	115,029			1,301,063
64,550	St. Joseph					3,366,725	46,917,785	5,937,706	1,987,093		58,209,308
65,000	St. Louis		38,355	2,085	62,261		237,937,331	52,013,635	6,281,328	197,003	296,531,998
65,018	St. Martins					49,988	97,984				147,972
65,054	St. Mary					15,786	23,461				39,246
65,108	St. Paul					80,200					80,200
65,126	St. Peters					2,305,360	41,435,842				43,741,202
65,144	St. Robert					190,305	6,758,727	382,178			7,331,210
65,162	St. Thomas					11,532	12,276				23,808
64,352	Ste. Genevieve					193,374	1,487,362	200,414			1,881,150
63,857	Saddlebrooke					8,857	26,691				35,549
63,902	Saginaw					13,023	21,703				34,726
65,234	Salem					217,052	2,655,215				2,872,267
65,450	Salisbury					70,948	356,735	44,090			471,772
65,990	Sarcoie					58,319	372,407				430,726
66,044	Savannah					221,744	1,017,843				1,239,587
66,134	Schell City					10,918					10,918
66,337	Scotsdale					9,734	14,044				23,779
66,368	Scott City					200,171	946,436				1,146,606
66,440	Sedalia					937,798	15,467,911	1,381,957			17,787,666
66,476	Sedgewickville					7,586					7,586
66,530	Seligman					37,315	317,703				355,018
66,638	Senath					77,481	206,247				283,729
66,674	Seneca					102,431	714,184				816,615
66,800	Seymour					84,234	824,550				908,783

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
67,178	Shelbina	\$				74,719	574,230				648,948
67,196	Shelbyville					24,205	43,803	7,826			75,834
67,214	Sheldon					23,810	66,013				89,823
67,358	Sheridan					8,551					8,551
67,628	Shoal Creek Drive					8,605	13,020				21,625
	Shoal Creek Estates					10,381					10,381
67,700	Shrewsbury	96,985				274,231	2,217,421				2,588,637
67,718	Sibley					15,654					15,654
67,790	Sikeston					715,528	11,664,537	1,214,507		2,063	13,596,635
67,808	Silex					8,200	31,261	10,684			50,145
68,132	Skidmore					12,453	12,665				25,118
68,204	Slater					81,384	245,574	53,616			380,574
68,384	Smithton					24,994	18,994				43,988
68,420	Smithville					369,428	3,485,065	702,003			4,556,495
68,852	South Gifford					2,192					2,192
68,870	South Gorin					3,990					3,990
68,888	South Greenfield					3,946					3,946
68,942	South Lineville					1,228					1,228
69,230	Southwest City					42,533	284,988	123,162			450,684
69,302	Sparta					76,999	366,675				443,673
69,464	Spickard					11,138	4,371				15,509
70,000	Springfield					6,993,825	119,832,742	13,989,197			140,815,765
70,270	Stanberry					51,961	239,339	30,989			322,289
70,414	Stark City					6,095	28,153	1,854			36,103
70,558	Steele					95,240	426,980				522,219
70,576	Steelville					72,000	749,489				821,489
70,648	Stella					6,928	5,425				12,353
70,738	Stewartsville					32,887	189,827				222,714
70,828	Stockton					79,761	815,607	158,866			1,054,234
70,954	Stotesbury					789					789

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
70,990	Stotts City	\$				9,647					9,647
71,008	Stoutland					8,419	10,469				18,888
71,026	Stoutsville					1,578					1,578
71,044	Stover					47,971	358,660				406,631
71,062	Strafford					103,396	979,340				1,082,736
71,098	Strasburg					6,183	3,616				9,798
71,224	Sturgeon					38,236	165,064	25,826			229,126
71,368	Sugar Creek					146,675	928,766	207,264			1,282,705
71,440	Sullivan					310,495	3,840,108				4,150,603
71,512	Summersville					22,012	115,229				137,241
71,620	Sumner					4,473					4,473
71,728	Sunrise Beach					18,899	922,076	131,712			1,072,687
71,746	Sunset Hills	15,675				372,541	2,561,421	362,337			3,311,974
71,890	Sweet Springs					65,072	358,437	60,176			483,685
72,034	Sycamore Hills	1,232				29,291					30,523
72,106	Syracuse					7,542					7,542
72,196	Tallapoosa					7,367					7,367
72,232	Taneyville					17,364	34,339				51,704
72,304	Taos					38,499	58,032				96,531
72,340	Tarkio					69,413	421,647	96,213			587,272
72,826	Thayer					98,353	1,147,347	102,343			1,348,043
72,898	Theodosia					10,655	143,082				153,737
73,240	Tightwad					3,026	7,947				10,973
73,330	Tina					6,884					6,884
73,348	Tindall					3,376					3,376
73,420	Tipton					143,035	734,677				1,208,904
73,618	Town and Country	19,954				474,227	3,532,878				3,555,594
	Town of Rives					2,762					2,762
73,690	Tracy					9,121	252,217				261,337
73,816	Trenton					263,138	2,205,838	161,941			2,630,917

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)										
73,852	Trimble	\$				28,326	70,315				98,642
73,870	Triplett					1,798					1,798
73,942	Troy					462,168	6,893,956				7,356,125
73,960	Truesdale					32,097	329,934				362,032
74,014	Truxton					3,990					3,990
74,176	Turney					6,490					6,490
74,194	Tuscumbia					8,901	12,973				21,874
	Twin Bridges										17,189
74,284	Twin Oaks	723				17,189	578,731				581,559
	Umber View Heights					2,105					2,105
74,626	Union					447,435	5,059,001				5,506,436
75,130	Union Star					19,162	11,387	5,527			36,076
75,166	Unionville					81,778	546,019				627,797
75,202	Unity Village					4,341	29,241				33,582
75,220	University City	109,477				1,550,982	5,406,634	911,455			7,978,549
						0					
75,238	Uplands Park	821				19,513	26,537	3,348			50,219
75,310	Urbana					18,285	87,712				105,997
75,346	Urich					22,144	151,105	20,883			194,132
75,364	Utica					11,795	0				11,795
75,472	Valley Park	12,808				304,400	1,674,589				1,991,797
						0					
75,580	Van Buren					35,912	463,479				499,392
75,688	Vandalia					170,967	404,059	52,643			627,669
75,706	Vandiver					3,113	86,704				89,818
75,724	Vanduser					11,708	8,011				19,719
75,796	Velda City	2,620				62,265	102,933				167,818
						0					
75,814	Velda Village Hills	1,946				46,261	56,609	7,965			112,781
75,886	Verona					27,142	113,113				140,256
75,922	Versailles					108,833	1,926,283				2,035,116
76,012	Viburnum					30,387	183,779				214,167
76,102	Vienna					26,748	219,129	32,238			278,115
						0					
						0					

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)						0				
							0				
76,157	Village of Four Seasons	\$				97,213	460,045				557,259
57,926	Village of Pinhook					1,315	0				1,315
76,246	Vinita Park	3,469				82,436	723,828	39,190			848,922
76,264	Vinita Terrace	511				12,146	0				12,657
76,390	Vista					2,368	0				2,368
							0				
76,444	Waco					3,815	0				3,815
76,660	Walker					11,839	0				11,839
76,840	Walnut Grove					29,160	95,044	25,616			149,819
76,966	Wardell					18,723	13,071				31,795
77,002	Wardsville					66,037	102,752				168,788
							0				
77,092	Warrensburg					826,027	7,550,613	794,841			9,171,480
77,128	Warrenton					345,530	5,884,888			396	6,230,813
77,146	Warsaw					93,267	2,668,984	205,985			2,968,236
77,182	Warson Woods	3,620				86,032	450,552	29,268			569,472
77,200	Washburn					19,074	53,932				73,006
							0				
77,416	Washington					613,096	10,692,296	1,185,332			12,490,725
77,848	Watson					4,385	0				4,385
77,866	Waverly					37,228	182,486				219,714
77,920	Wayland					23,371	121,462				144,834
77,992	Waynesville					211,791	1,430,225	210,572			1,852,587
							0				
78,028	Weatherby					4,692	0				4,692
78,046	Weatherby Lake					75,552	0				75,552
78,064	Weaubleau					18,329	82,841				101,170
78,118	Webb City					482,163	5,611,933	613,411			6,707,507
78,154	Webster Groves	42,426				1,008,307	3,565,429				4,616,163
							0				
78,314	Weldon Spring					238,670	402,757				641,427
78,334	Weldon Spring Hgts.					3,990	0				3,990
78,352	Wellington					35,605	0				35,605
78,370	Wellston	4,267				101,423	76,415				182,105
78,406	Wellsville					53,364	73,327				126,691
							28,385				
							0				

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)						0 0				
78,424	Wentworth	\$				6,446	0				6,446
78,442	Wentzville					1,274,690	24,468,210	2,802,545			28,545,445
78,622	Westboro					6,183	0				6,183
78,514	West Alton					22,889	374,443				397,332
78,838	West Line					4,253	0				4,253
							0				
78,856	Weston					71,956	673,266	141,002			886,224
78,910	Westphalia					17,057	58,589	14,150			89,796
78,928	West Plains					525,574	8,002,647	703,202			9,231,422
79,000	West Sullivan					5,218	263,201				268,419
79,054	Westwood	513				12,190	0				12,703
							0				
79,090	Wheatland					16,268	177,752				194,020
79,126	Wheaton					30,519	157,773				188,292
79,180	Wheeling					11,883	0				11,883
79,558	Whiteside					3,289	0				3,289
79,612	Whitewater					5,481	0				5,481
							0				
79,756	Wilbur Park	869				20,653	34,142				55,664
79,820	Wildwood	65,530				1,557,384	2,574,553				4,197,467
79,882	Willard					231,873	1,243,573	167,320			1,642,767
80,026	Williamsville					14,996	38,138	13,206			66,340
80,098	Willow Springs					95,766	1,233,314	143,826			1,472,906
							0				
80,260	Wilson City					5,043	0				5,043
80,314	Winchester	2,854				67,834	112,139				182,827
80,350	Windsor					127,206	560,880	84,352			772,438
80,380	Windsor Place					9,691	107,692				117,382
80,422	Winfield					61,564	319,605				381,169
							0				
80,512	Winona					58,538	400,841				459,379
80,548	Winston					11,357	0				11,357
80,908	Woods Heights					31,440	88,279	\$8,880.75			128,600
80,962	Woodson Terrace	7,496				178,158	1,374,444	229,965			1,790,064
81,016	Wooldridge					2,675	0				2,675
							0				
							0				

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2022**

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
	(continued from previous page)						0				
							0				
81,070	Worth	\$				2,762	0				2,762
81,106	Worthington					3,552	0				3,552
81,124	Wright City					136,765	789,635				926,400
81,142	Wyaconda					9,954	8,696				18,649
81,178	Wyatt					13,988	5,441	9			19,438
TOTALS		\$ <u>1,734,350</u>	<u>38,355</u>	<u>2,085</u>	<u>62,261</u>	<u>158,395,080</u>	<u>2,012,555,452</u>	<u>217,470,736</u>	<u>54,799,278</u>	<u>199,462</u>	<u>2,445,089,278</u>

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 44.
- (b) See page 117 for a description of county private car tax.
- (c) See page 119 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 26, and 30 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 13 for a description of local sales tax.
- (f) See page 13 for a description of local option use tax.
- (g) See page 16 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13 because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not include in the tax collections schedules. These fee collections are shown on pages 26 through 28, and 30 through 34.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 44
- (k) See page 36 for a description of the telecommunication fee and service charge
- (l) See page 35 for a description of excess traffic fines.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2022

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District (continued from previous page)	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts				Community Improvement Districts (Continued)			
3 Trails Village CID	\$		0	1111 Grand CID	\$	0	1,904
9 Highway Corridor CID	162,161	5,424	167,585	1133 Washington Ave CID	3,061	581	3,641
9th and Central CID	0	0	0	1200 Main South Loop CID	631,401	7,066	638,468
12th Street Heritage CID	76,768	2,714	79,483	1201 Washington CID	10,242	5,470	15,712
12th and Wyandotte CID	264,937	5,899	270,836	1225 Washington CID	37,520	1,015	38,535
13 82 CID	28,675	762	29,437	1601 S. Jefferson CID	0	490	490
14th and Market CID	1,372,874	13,637	1,386,511	1645 Kearney Road CID	0	861	861
23rd and Sterling CID	129,187		129,187	1705 Broadway CID	58,659		58,659
25 North Central CID	13,280	866	14,146	1707 Locust CID	0		0
32nd Street Place CID	1,223,452		1,223,452	1831/2000 Sidney Street		5,726	5,726
39th Street CID	195,802	5,440	201,241	2017 Chouteau CID	0	1,674	1,674
51st & Oak CID	449,732	3,771	453,503	2019 Grand Center CID	93,449		93,449
58 Highway Regional Market CID	147,786	2,199	149,984	2317 Belt CID	61,207		61,207
63 Bypass CID	59,690	3,238	62,928	2350 South Grand CID	0	338	338
76 Entertainment CID	5,143,410	81,020	5,224,430	4840 CID	158,746	9,280	168,027
89th and State Line CID	0	0	0	5050 Main CID	26,895	660	27,555
210 Highway CID	155,646		155,646	7730 Bonhomme CID	0	0	0
211th Street CID	5,506		5,506	8750 Manchester Road CID	54,788	2,588	57,376
212 S. Grand CID	66,643	5,280	71,923	10100 Watson Road CID		0	0
501 Olive Community Improvement District	23,829	204	24,033	10700 Pear Tree Lane CID	0	1,296	1,296
501 South Main Street CID	0	0	0	Adie/St. Charles Rock Road CID	35,031	3,567	38,598
510 Rangeline CID	0		0	Afton Plaza CID	143,463		143,463
620 Market CID	2,803	8,375	11,178	Airport Plaza CID	75,300		75,300
705 Olive CID	70,829	1,324	72,153	Ambassador Building CID	0	2,182	2,182
740 NW Blue Parkway CID	0	161	161	Antioch Center CID	566,110		566,110
801 Westport Road CID	8,998	308	9,306	Arrowhead CID	179,267	2,522	181,788
840 E Taylor CID	95,989	4,129	100,117	Arrowhead Centre CID	0		0
901 South 291 CID	0	0	0	Auto Plaza CID	0	6,127	6,127
1030 Woodcrest Terrace Drive CID		1,311	1,311	Ballpark Village CID	304,137	11,176	315,314
1100 Washington Ave CID		262	262	Ballparks of the Ozarks CID	0		0

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Baltimore Commons CID	\$ 0	4,860	4,860	Chambers West Florissant CID	\$ 63,775	299	64,073
Bear Creek CID	466,678		466,678	Cheshire Annex CID	34,908	5,807	40,715
Beck Road & Belt Highway CID	0	472	472	Cheshire CID	38,590	12,587	51,178
Belleau CID	70,420	46,247	116,667	Chesterfield Blue Valley	1,294,336	70,253	1,364,589
Berkeley Northpark CID	2,942	13,309	16,251	Cherokee Street Community Improvement District	224,432	8,771	233,203
Bethany 136 CID	0	0	0	Chouteau Avenue Corridor CID	47	81	128
Big Spring Plaza CID	55,697	10,383	66,080	Chouteau Crossing CID	102,429	1,470	103,900
Biltmore East CID	133,796	4,930	138,726	City Foundry CID	73,994	2,765	76,759
Black Mountain CID	55,970		55,970	City Hospital Powerhouse	0	0	0
Blue Jay Crossing CID	170,809	1,035	171,844	City Hospital RPA2 PHASE 1 CID	29,076	1,247	30,322
Blue Parkway & Colbern Road	10,800		10,800	College Station CID	21,492		21,492
Bogey Hills Plaza CID	576,075		576,075	Colonial Marketplace CID	327,132		327,132
Branson Hills CID	1,211,364		1,211,364	Commercial St CID	77,154	0	77,154
Branson Hills Infrastructure Facilities CID	61,814		61,814	Cook Crossings CID	219,286		219,286
Brentwood Blvd/Clayton Rd	0	989	989	Cozens MLK Grand CID	36,304	3,423	39,727
Brentwood Center N/S CID	331,288		331,288	Crackerneck Center CID	82,654		82,654
Bridgeton NWP CID	82,365	10,190	92,555	Creekside CID	91,163		91,163
Bridgewood Plaza CID	35,310		35,310	Creekwood Commons CID	399,379	5,762	405,141
Brookside CID	386,434	18,175	404,609	Crestwood Square CID	87,453	3,195	90,647
Broadway Area CID	417,010		417,010	Crossings CID	100,928	14,446	115,374
Broadway Hotel CID	278,319	8,615	286,934	Crossings at Richmond Heights CID	111,292	2,805	114,097
Bryan Road CID	35,768	2,297	38,065	Crossroads Shopping Center CID	165,910	347	166,257
Brywood Centre CID	224,692	20,247	244,939	Crown CID	19,115		19,115
Business Loop CID	305,127	11,316	316,443	Crowne Plaza CID	1,603		1,603
Caledonia CID	9,259	50,541	59,799	Cupples Station Blding 9	0	1,278	1,278
Cape Dogwood CID	68,263	1,500	69,764	CWE Business CID	737,072	25,071	762,143
Capital Mall CID	759,691	23,143	782,835	Daniele CID	36,380	494	36,874
Carrie Ave CID	17,182	0	17,182	Deerbrook Marketplace CID	89,187	2,938	92,125
Cedar Creek CID	63,760	300	64,060	Deer Creek Center CID	327,839	3,299	331,138
Center at Kenrick Plaza CID	169,698		169,698	Delmar/Delcrest CID	54,051		54,051

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Dickey Bub CID	\$ 0	0	0	Forsyth Associates CID	\$ 89,111		89,111
Ditzler CID	94,395	2,392	96,787	Forum Plaza CID	251,335	8,756	260,091
Downtown CID	720,971	48,427	769,398	Fountain Lakes Commerce Center North CID	43,004	1,287	44,291
Downtown Blue Springs CID	50,127		50,127	Fountain Plaza CID	151,054	47,043	198,098
Downtown Cape Girardeau	240,609		240,609	Fountains CID	56,438		56,438
Downtown Excelsior SPGS	48,989	1,190	50,178	Foxwood Village CID	24,040		24,040
Downtown Lee's Summit CID	506,515	22,279	528,794	Franklin Street Community Improvement District CID	20,180	324	20,504
Downtown Moberly CID	103,096	2,055	105,151	Front Street CID	0		0
Downtown New Haven CID	3,207	905	4,112	Galaxy West CID	33,944	5,753	39,697
Downtown Springfield CID	406,018	19,890	425,908	Galloway CID	50,939	2,525	53,464
Eagles Landing CID	114,850	10,341	125,191	Georgian Square CID	87,175	646	87,821
East Ashland Plaza CID	19,435	3,212	22,647	Glenstone Marketplace CID	190,196	14,459	204,656
East Hills CID	449,862	25,804	475,666	Grain Valley Marketplace	345,003	12,059	357,062
East Main & Highway 47 CID	85,582	5,352	90,934	Grand Center Area Two CID	20,091	390	20,482
East Osage CID	4,060	230	4,290	Grandview Crossing CID	42,718	16,374	59,092
Edgewood Farms CID	131,925	7,149	139,075	Grandview Gateway Shops CID	35,423	256	35,679
Electric Park CID	0	14,892	14,892	Grandview Village CID	29,464	495	29,959
Ellisville Marketplace	139,850	16,113	155,963	Grant Center CID	56,756	634	57,390
Ellsinore Herren Ave CID	3,547		3,547	Green Trails CID	31,140		31,140
Elm and 370 CID	52,112	25,491	77,604	Greenview CID	28,027		28,027
Elms Hotel CID	90,120	19,809	109,929	Grove CID	356,916	20,132	377,048
Englewood CID	40,587	3,324	43,911	Hadley Dean Building CID	0	0	0
EQH Market Street CID	0		0	Hadley Township South 2 CID	216,856		216,856
Euclid South CID	485,043	18,240	503,283	Hail Ridge CID	0		0
Eureka Pointe CID	44,454		44,454	Hampton/Berthold CID	36,621	576	37,197
Fairfield Inn CID	0	0	0	Hayti Ventures CID	18,259	1,601	19,860
Fall Creek CID	115,317	450	115,768	Hazelwood Commerce Center CID	3,193	56,541	59,734
Flintlock Plaza CID	136,280	2,739	139,019	Hazelwood Powerplex CID	226,596	7,167	233,763
Flintlock Shoppes CID	382,284	11,129	393,414	High Ridge Commons CID	903,197		903,197
Flori Drive CID	69,402	2,376	71,778	Highlandville CID	21,962		21,962

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Highway 50 & Todd George CID	\$ 172,367	3,459	175,826	Kirkwood Square CID	\$ 9,741	993	10,733
Highway 58 and Dean Avenue CID	47,822	2,757	50,578	Laclede Landing CID	56,939	5,784	62,723
Highway 61 CID	64,624	1,041	65,665	Lafayette Center CID	312,693		312,693
Highway 100 CID	27	7,253	7,280	Lake Lotawana CID	10,494	15,771	26,265
Highway 166 CID	0		0	Landing Mall CID	92,783	9,860	102,643
Highway 350 CID	630,651	7,328	637,979	Landing River Center CID	0		0
Highway J and 17th Street CID	25,514		25,514	Langsford Plaza CID	43,042	8,242	51,283
Hilltop CID	933,165		933,165	Laurel CID	75,105	1,740	76,845
Hilltop Village Center CID	92,243	7,801	100,044	Lebanon Marketplace CID	41,981		41,981
Historic Downtown Branson CID	698,637		698,637	Leerjak CID	22,697	294	22,991
Historic Downtown Fayette Commercial CID	153,370	4,282	157,652	Lemay CID	129,425		129,425
Historic Downtown Liberty	117,849	3,119	120,969	Liberty Commons St. Robert CID	120,324		120,324
Historic Kansas City Club CID	93,283	3,596	96,879	Liberty Commons Liberty CID	566,412	8,524	574,936
Hope Valley CID	185,711	17,838	203,549	Liberty Corners CID	258,335	428	258,763
I-470 Square CID	275,171		275,171	Liberty Triangle CID	109,726	2,199	111,925
Imperial Main CID			0	Liberty Tri Shop Center CID	179,008	5,287	184,295
Independence Avenue CID	1,115,766	25,426	1,141,193	Lincoln Crossing CID	138,625	16,361	154,987
Independence Event Center CID	8,614,262		8,614,262	Lind Litz CID	146,128	2,130	148,258
Intercontinental CID	141,185	4,987	146,173	Linwood Shopping Center CID	94,940	2,320	97,260
Interstate 70 and Blue Ridge Cutoff CID		216	216	Logan Estates CID		4,234	4,234
James River Commons CID	1,746,198	31,914	1,778,112	Loughborough Commons CID	728,835		728,835
Jennings Station Road CID	33,709		33,709	Mackenzie Pointe Center CID	400,790		400,790
Jeter Farm CID	80	197	277	Magnolia CID	0	0	0
Junction CID	0		0	Manchester Ballas CID	1,857,306	47,245	1,904,551
Kansas and Kearney CID	0	3,879	3,879	Manchester Lindbergh SE CID	0	0	0
Kansas City Convention Center Headquarters Hotel CID	375,696	137	375,833	Maple Valley Plaza CID	89,968	8,180	98,148
Kansas City International Airport CID	695,426	232,813	928,239	Market at McKnight CID	158,945	2,838	161,783
Kearney West Side CID	85,624		85,624	Marketplace 152 CID	61,813		61,813
Kelly Town Plaza CID	19,415	10,432	29,847	Marketplace Shopping Center CID	32,795		32,795
Kenrick Plaza CID	606,981	6,723	613,704	Markets at Olive CID	10,105	801	10,906

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Martin City CID	\$ 409,392	18,283	427,675	Northmoor Associates CID	\$ 26,815	3,864	30,679
Mary Mart CID	29,871	5,574	35,446	Northpark Lane CID	954,808	55,576	1,010,384
Mayfair Plaza CID	45,893	28,569	74,462	Northwest Area CID	88,470	4,339	92,809
McCroskey Street CID	69,220	12,774	81,994	Oak Barry CID	388,989	1,371	390,360
McNutt Road Corridor CID	579,908		579,908	Oaks at Woods Chapel CID	57,566	6,024	63,590
Meadowbrook Village CID	48,972	4,527	53,499	O'Fallon Retail Walk CID	217,184	3,450	220,634
Metro N Square And Common	168,764	13,104	181,868	OHM Woodson Terrace Commu	21,667	4,660	26,327
Metro North Crossing CID	180,734	5,213	185,947	Old Dorsett Road CID	109,888	38,255	148,143
Midwest Plaza CID	15,620		15,620	Old Foundation CID	89,635	10,635	100,271
Miner Gateway CID	41,293	8,037	49,329	Old Town Cottleville CID	189,878	7,560	197,437
Mineral Area CID	179,404	4,728	184,132	Osage Commercial Area CID	232,635	9,417	242,052
Missouri Bottom Road CID	62,326	3,823	66,149	Ozark Hills CID	0	647	647
Moberly Crossings CID	28,360	5,268	33,628	Ozora CID	17,805		17,805
Monett Marketplace CID	39,087		39,087	Paddock Forest CID	58,486	3,988	62,474
Mountain Farm CID	0	25,459	25,459	Park Pacific CID	19,099	111	19,209
MSP CID		5,151	5,151	Parkville Market Place CID	0	84	84
New Longview CID	104,955	4,460	109,415	Parkville Martket Place 2 CID	0	84	84
NWP CID	302,924	7,870	310,794	Parkville Old Towne Market CID	107,506	3,214	110,720
Noland Fashion Square CID	80,170	3,188	83,357	Peachtree CID	16,319	9,336	25,655
Noland Road CID	1,754,671		1,754,671	Peach Tree CID	40,769		40,769
North 763 CID	33,999		33,999	Peculiar Main Street CID	0	2,833	2,833
North Baltimore Street CID	166,953		166,953	Performing Arts CID	213,849	27,869	241,719
North Blue Springs CID	0	533	533	Perry Plaza CID	39,088	4,073	43,161
North Broadway Carrie CID	77,995	1,615	79,610	Pershing and Grand CID	329,045	20,076	349,121
North County Festival Square	214,941	3,008	217,950	Phoenix Center I CID	448,217	5,301	453,519
North Kansas City Destination Developers CID	58,287	3,549	61,836	Phoenix Center II CID	590,314		590,314
North Oak Village CID	387,023	15,029	402,051	Pioneer Plaza CID	101,240	2,679	103,919
North Oaks Plaza Shopping Center CID	108,443	2,157	110,600	Pine Tree CID	154,977		154,977
Northeast Hampton I-44 CID	30,378	12,978	43,356	Platte City Market CID	0	1,931	1,931
North Haven Center CID	0	1,216	1,216	Plattner CID	21,206		21,206

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Plaza at Noah's Ark CID	\$ 669,838	7,284	677,122	Smithville Commons CID	\$ 327,744	4,331	332,075
Plaza East CID	147,984	1,055	149,038	Soda Fountain Square CID	20,922	3,540	24,462
Plaza on Blvd Jennings CID	169,521	2,132	171,653	Soulard CID	666,911	20,150	687,062
Railway Exchange Building CID	0	0	0	South 63 Corridor CID	67,081		67,081
Raintree 150 Center CID	88,494		88,494	South 160 CID	235,812		235,812
Ramseur Farm CID	0	696	696	South Bristol Center CID	0		0
Raymore Galleria CID	76,098		76,098	South Grand CID	146,909	5,520	152,429
Raytown Crossing Center CID	82,351	167	82,518	South Highway 67 CID	0		0
Raytown Square CID	82,351	1,680	84,031	South Ridge CID		11,822	11,822
Red Bridge CID		0	0	Southdale Center CID	154,556	7,274	161,831
Red Bridge Shopping Center CID	166,805	1,836	168,641	Southern Hills CID	1,259,049	8,891	1,267,940
Residence Inn Downtown/St. Louis CID	38,253	42,650	80,903	Southside Plaza CID	22,116	83	22,199
Richardson Crossing CID	33,776	3,650	37,427	Southtowne CID	359,047	9,309	368,355
Ridgecrest CID	40,820	11,296	52,115	Southview Commerce Center CID	149,923	4,724	154,647
Ritter Plaza CID	55,681	1,613	57,294	Springdale CID	39,135	16,109	55,244
Riverfront Hotel CID	287,838	8,989	296,827	Springfield Plaza CID	142,201	4,426	146,627
Riverside Gateway Crossing	119,061	5,691	124,752	St. Charles Riverfront CID	206,393	57,697	264,090
Riverside Red X CID	313,263	3,479	316,742	St. Charles Rock Road CID	167,137	9,762	176,898
Rogers Plaza CID	206,226	231	206,457	St. Joseph Downtown CID	87,948		87,948
Romanelli Shops CID	51,581	249	51,830	St. Louis Convention Center Hotel 3 CID	331,794		331,794
Rt. 141 Marshall Road CID	85,512	1,403	86,916	St. Louis Ice Center CID	392,801		392,801
Sappington Square CID			0	St. Marys Hospital CID	0	752	752
SCZ Development District Inc. CID	16,186		16,186	St. Peters Hotel CID	0	91	91
Shawneetown Acres CID	1,390	379	1,769	State Line Shopping Center CID	122,969	1,499	124,468
Shoppes at Kearney CID	440,779	9,132	449,911	Stateline CID	0		0
Shoppes at Warrenton CID	198,098	692	198,790	Stoneybrooke CID	320,486	7,105	327,591
Shoppes of Mid Rivers CID	724,534	2,669	727,202	Strafford Plaza CID	18,251		18,251
Shops on Blue Parkway CID	147,351	11,944	159,295	Streets of West Pryor CID	254,654	2,732	257,386
Shops at James River CID	118,742		118,742	SueMandy Drive 1 CID		0	0
Skelly CID	61,895	14,169	76,064	SueMandy Drive 2 CID	254,458	6,373	260,831

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
SueMandy Mid Rivers CID	\$	25,415	25,415	Union Station CID	\$	663,353	663,353
Sullivan Marketplace CID	42,238	3,903	46,141	Uptown CID	80,534	3,361	83,895
Summit Fair CID	842,842		842,842	Valley View CID	0	2,020	2,020
Summit Orchards CID	264,545	1,525	266,070	Veteran's Memorial Parkway CID	44,340	643	44,983
Sunnen Station CID	45,001	1,651	46,651	Viaduct Commercial Area CID	0	4	4
Sunrise Beach Market Center CID	154,556		154,556	Victoria Crossings CID	13,140	2,371	15,512
Sunrise Farms CID	385	1,537	1,922	Viking Conference Center CID	128,029	1,964	129,993
Sunset Plaza CID	38,005	1,238	39,243	Village of Grain Valley CID	0	0	0
Sycamore Street CID	0	0	0	Village Square CID	9,435	4,646	14,081
Syndicate Trust CID	3,954	877	4,832	Villages CID	244,638	5,904	250,542
TCMH CID	126,279		126,279	Vintage Plaza CID	184,569	1,577	186,146
Telegraph Crossing North	66,863	18,190	85,053	Waldo CID	613,252	25,401	638,653
The Commons CID	57,726		57,726	Waterbury Storm Water CID	35,948	9,118	45,066
The Crossing CID	0	104	104	Ward Parkway Plaza CID	14,559	255	14,814
Tiffany Landing CID	23,813	804	24,617	Ward Parkway Shop Center CID	1,775,816	79,252	1,855,069
Tori Pines Commons CID	3,838	10,991	14,829	Warrenton Commons CID	138,059	4,011	142,071
Town and Country Village CID	48,454	5,800	54,253	Watson-Laclede Station Road CID	45,738	3,932	49,670
Town Plaza CID	230,943	11,458	242,402	Watson Plaza CID	65,850	582	66,432
Troost Avenue CID	261,305	10,147	271,452	Watts Mill CID	110,259	1,854	112,113
Truman's Marketplace CID	419,766		419,766	Wentzville Bend CID	0	5,996	5,996
Truman Road CID	142,836	2,525	145,361	Wentzville Bluffs CID	203,153	2,080	205,233
Truman Village CID	234	12,175	12,409	Wentzville Parkway Regional CID	5,445,587	112,551	5,558,139
Tucker and Cass CID	0	29	29	West Clay Extension CID	489,975		489,975
Tuscany Village Project 1	56,942	1,947	58,888	West Pearce CID	0	0	0
Twin City Mall CID	118,332		118,332	Westgate CID	70,314		70,314
Twin Creeks Center CID	340,078		340,078	Westport CID	920,613	35,922	956,535
Twin Creeks Village West CID		9,863	9,863	Westport Plaza 1 CID	181,189	53,020	234,210
TXRH CID	56,839	377	57,216	Westport Plaza II CID	400,199	163	400,361
US 36 and Bob F Griffin Road CID	150,194		150,194	White Oak CID	354,027	11,517	365,543
Union CID	47,071	3,388	50,459	Wilson Creek Market Place CID	1,652	9,353	11,004

See explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2022**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)			
Community Improvement Districts (Continued)			
Windsor Place CID	\$ 56,777	459	57,236
Wornall Village CID	50,989	11,733	62,722
Y Belton Two Community Improvement District	0		0
Y Highway Market Place	0	8,020	8,020
Zumbehl Road/Hwy 94 CID	41,044	12,073	53,118
Total Community Improvement Districts (Total Memoandum Only)	\$ 89,420,630	2,857,460	92,278,090

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Port Improvement Districts			
Kansas City, MO District 1 PID	\$ 40,734	3,725	44,459
Kansas City, MO District 2 PID	38,420	56,870	95,289
Kansas City MO District 3 PID	79,121		79,121
Kansas City MO District 4 PID	35,062	10,482	45,544
St. Louis County PID	97,068		97,068
Total Port Improvement Districts: (Total Memorandum Only)	\$ 290,404	71,077	361,481
District Totals by Tax Type: (Totals Memorandum Only)			
Local Sales Tax:	\$ 279,912,725		
Local Option Use Tax:	2,928,536.65		
County Stock Tax:	10,115,071		
District Totals:	\$ 292,956,333		

(a) See page 13 for a description of local sales tax.

(b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 26

(c) See page 13 for a description of local option use tax.

(d) See page 119 for a description of county stock insurance included in the Financial Institutions Tax Fund description.

(e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2022

The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.



DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2022 AND 2021

(in thousands of dollars)										
	2022					2021				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 32,654	34,055	969	29,219	3,867	30,963	30,963	929	28,746	1,288
Expense and Equipment	4,889	5,322	147	2,773	2,402	4,625	4,625	139	4,000	486
Postage	4,195	4,195	126	6,432	-2,363	4,195	4,195	109	4,086	0
Tax Integrated System	7,500	7,500		6,990	510	7,500	7,500		7,491	9
County Stock Insurance	136	136		79	57	136	136		130	6
Debt Offset Tax Credits	150	150		141	9	150	150		96	54
Emblem Use Fee Distribution	34	34		19	15	20	34		26	8
Fees to Counties and Collection Agency Fees	3,100	3,100		2,215	885	2,900	2,900		2,216	684
Mileage Reimbursement					0					0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	212	212	6	200	6
Payment of Fees to Counties for Liens					0	200	200		5	195
Refunds for Overpayment of Tax	1,684,000	1,684,000		1,336,569	347,431	1,684,000	1,684,000		1,480,063	203,937
Rolling Stock Tax Credit					0	200	200	6	194	0
General Fund Total	\$ 1,736,870	1,738,704	1,248	1,384,643	352,813	1,735,101	1,735,115	1,189	1,527,253	206,673
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 28	28		11	17	27	27		17	10
Expense and Equipment	1,463	1,463		943	520	1,463	1,463		973	490
Child Enforcement Collections Fund Total	\$ 1,491	1,491	0	954	537	1,490	1,490	0	990	500
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 616	616		584	32	609	609		606	3
Expense and Equipment	8	8		3	5	8	8		2	6
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 625	625	0	588	37	618	618	0	609	9
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,339	1,339		580	759	1,339	1,339		1,074	265
Debt Offset Escrow Fund Total	\$ 1,339	1,339	0	580	759	1,339	1,339	0	1,074	265

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2022 AND 2021

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND (0132)

	Original Appropriation	Final Appropriation	2022 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2021 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 288	296		124	172	285	285		109	176
Expense and Equipment	3,842	3,842		1,604	2,238	3,842	3,842		1,711	2,131
Department of Revenue Federal Fund Total	\$ 4,130	4,138	0	1,728	2,410	4,127	4,127	0	1,820	2,307

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

Personal Service	\$ 7	7			7	7	7			7
Expense and Equipment	10	10			10	10	10		1	9
Refunds of Specialty Plates	10	10			10	10	10			10
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	27	27	0	1	26

FAIR SHARE FUND (0687)

Refunds of Tobacco and Cigarette Tax	\$ 11	11		1	10	11	11		7	4
Fair Share Fund Total	\$ 11	11	0	1	10	11	11	0	7	4

FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0619)

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35			35	35	35			35
Federal and Other Funds Total	\$ 35	35	0	0	35	35	35	0	0	35

FEDERAL STIMULUS (2335, 2380)

Personal Service	\$ 427	660			660	427	660			660
Expense and Equipment	1,439	1,439			1,439	1,439	1,439			1,439
	\$ 1,866	2,099	0	0	2,099	1,866	2,099	0	0	2,099

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2022 AND 2021

(in thousands of dollars)

(continued from previous page)

HEALTH INITIATIVES FUND (0275)

	2022					2021				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 57	57	2	54	1	56	56	1	54	1
Expense and Equipment	4	4		2	2	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		21	104	125	125		7	118
Health Initiatives Fund Total	\$ 191	191	2	82	107	190	190	1	68	121

INCOME TAX DESIGNATIONS (0428, 0429, 0494, 0700-0716, 0959)

Income Tax Designations Distributions	\$ 26	26		23	3	50	50		28	22
Income Tax Designations Fund Total	\$ 26	26	0	23	3	50	50	0	28	22

MOTOR FUEL TAX FUND (0673, 0952)

Refunds for Aviation Trust Fund	\$ 50	50		3	47	50	50		4	46
Distributions of Funds Accruing to the Motor Fuel Tax Fund	195,000	215,830		204,900	10,930	195,000	195,000		180,807	14,193
Motor Fuel Tax Fund Total	\$ 195,050	215,880	0	204,903	10,977	195,050	195,050	0	180,811	14,239

MOTOR VEHICLE COMMISSION FUND (0588)

Personal Service	\$ 683	683		599	84	676	676		665	11
Expense and Equipment	274	274		211	63	274	274		105	169
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		2	3	5	5		3	2
Motor Vehicle Commission Fund Total	\$ 1,006	1,006	0	856	150	999	999	0	817	182

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2022 AND 2021

(in thousands of dollars)

(continued from previous page)

PETROLEUM INSPECTION FUND (0662)

	Original Appropriation	Final Appropriation	2022 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2021 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 37	37		33	4	39	39		32	7
Expense and Equipment	3	3		1	2					0
Petroleum Inspection Fund Total	\$ 40	40	0	34	6	39	39	0	32	7

**PETROLEUM STORAGE TANK
INSURANCE FUND (0585)**

Personal Service	\$ 30	30		26	4	30	30		28	2
Expense and Equipment	4	4		1	3	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 34	34	0	27	7	31	31	0	29	2

**PORT AUTHORITY
AIM ZONE FUND (583)**

Port Aim Zones	\$ 500	500		500	0	100	100			100
Petroleum Storage Tank Insurance Fund Total	\$ 500	500	0	500	0	100	100	0	0	100

**STATE HIGHWAYS AND TRANSPORTATION
DEPARTMENT FUND (0644)**

Personal Service	\$ 8,375	8,997	251	7,922	824	7,822	7,822	235	7,552	35
Expense and Equipment	4,849	5,075	145	3,925	1,005	4,152	4,152	125	4,021	6
Postage	2,171	2,171	65	2,297	-191	2,171	2,171	65	2,106	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,200	1,200		594	606	2,291	2,291		617	1,674
Refunds of Motor Fuel Tax	14,814	15,041		9,146	5,895	16,814	16,814		13,544	3,270
State Highways and Transportation Department Fund Total	\$ 31,409	32,484	461	23,884	8,139	33,250	33,250	425	27,840	4,985

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DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2022 AND 2021

(in thousands of dollars)

(continued from previous page)

STATE SCHOOL MONEY FUND (0616)

Refunds of Tobacco and Cigarette Tax	\$	25	25		2	23		25	25		15	10
State School Money Fund Total	\$	25	25	0	2	23		25	25	0	15	10

TOBACCO CONTROL ENFORCEMENT (0984)

Personal Service	\$	44	44			44		44	44		9	35
Expense and Equipment		3	3			3		3	3			3
Tobacco Control Enforcement Fund Total	\$	47	47	0	0	47		47	47	0	9	38

WORKERS' COMPENSATION FUND (0652)

Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$	2,000	2,000		22	1,978		2,000	2,000		142	1,858
Workers' Compensation Fund Total	\$	2,000	2,000	0	22	1,978		2,000	2,000	0	142	1,858

TOTAL BUDGETED

GOVERNMENTAL FUNDS	\$	1,976,722	2,000,702	1,711	1,618,827	380,164		1,976,395	1,976,642	1,615	1,741,545	233,482
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**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2013 - 2022)**

(in thousands of dollars)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Travel	\$ 78	35	125	179	144	151	197	197	195	177
Fuel and Utilities										
Supplies	12,955	10,820	11,962	10,265	11,532	12,958	12,506	12,059	11,765	11,155
Professional Development	411	326	486	528	433	371	396	340	319	363
Communication Services and Supplies	803	680	574	641	615	643	710	700	718	664
Professional Services	11,278	13,520	14,831	14,491	13,351	14,834	16,298	16,273	34,392	22,036
Maintenance and Repair Services	472	1,143	548	621	226	233	287	281	236	594
Computer Equipment	120	5	80	327	61	1	258	53	283	317
Office Equipment	139	54	94	170	100	537	118	298	453	77
Other Equipment	22	351	57	389	694	206	265	779	491	140
Property\Lease\Rental	9	11	16	124	50	12	6	11	11	17
Other Expenses	22	24	16	41	26	9	6	5	4	4
Total	\$ 26,309	\$ 26,969	28,789	27,776	27,232	29,955	31,047	30,996	48,867	35,544

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2013-2022**

(in thousands of dollars)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Administration Division										
Personal Service	\$ 3,958	3,873	3,991	3,546	3,519	3,475	3,340	3,338	3,234	3,507
Expense and Equipment	<u>11,690</u>	<u>9,361</u>	<u>9,562</u>	<u>10,932</u>	<u>11,292</u>	<u>11,358</u>	<u>11,568</u>	<u>11,900</u>	<u>11,499</u>	<u>11,712</u>
Total	\$ <u>15,648</u>	<u>13,234</u>	<u>13,553</u>	<u>14,478</u>	<u>14,811</u>	<u>14,833</u>	<u>14,908</u>	<u>15,238</u>	<u>14,733</u>	<u>15,219</u>
Legal Services Division										
Personal Service	\$ 4,575	4,513	4,538	3,943	3,976	4,100	3,953	3,814	3,755	3,718
Expense and Equipment	<u>238</u>	<u>270</u>	<u>311</u>	<u>348</u>	<u>344</u>	<u>325</u>	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>
Total	\$ <u>4,813</u>	<u>4,783</u>	<u>4,849</u>	<u>4,291</u>	<u>4,320</u>	<u>4,425</u>	<u>4,279</u>	<u>4,148</u>	<u>4,161</u>	<u>4,121</u>
Motor Vehicle and Driver Licensing Division										
Personal Service	\$ 9,291	9,495	9,296	8,971	8,794	8,830	8,473	8,484	8,174	8,812
Expense and Equipment	<u>5,142</u>	<u>5,344</u>	<u>6,762</u>	<u>4,462</u>	<u>5,161</u>	<u>5,652</u>	<u>5,869</u>	<u>5,592</u>	<u>5,889</u>	<u>6,399</u>
Total	\$ <u>14,433</u>	<u>14,839</u>	<u>16,058</u>	<u>13,433</u>	<u>13,955</u>	<u>14,482</u>	<u>14,342</u>	<u>14,076</u>	<u>14,063</u>	<u>15,211</u>
Taxation Division										
Personal Service	\$ 18,582	19,936	19,437	20,679	20,485	20,592	20,478	20,400	21,465	20,617
Expense and Equipment	1,046	2,082	1,679	1,856	1,358	1,892	1,974	1,511	1,592	1,551
Tax Integrated System	6,990	7,491	7,488	7,639	6,288	7,473	7,903	8,293	25,835	12,000
Fees to Counties and Collection Agency Fees	2,197	2,216	2,776	2,274	2,431	2,768	2,926	2,952	3,223	3,065
Payment of Fees to Counties for Liens	18	5	5	59	152	281	275	264	273	264
Multistate Tax Commission Dues	<u>206</u>	<u>200</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	\$ <u>29,039</u>	<u>31,930</u>	<u>31,591</u>	<u>32,713</u>	<u>30,920</u>	<u>33,212</u>	<u>33,762</u>	<u>33,570</u>	<u>52,538</u>	<u>37,647</u>
Total Personal Service	\$ 36,406	37,817	37,262	37,139	36,774	36,997	36,244	36,036	36,628	36,654
Total Expense and Equipment	<u>27,527</u>	<u>26,969</u>	<u>28,789</u>	<u>27,776</u>	<u>27,232</u>	<u>29,955</u>	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>	<u>35,544</u>
TOTAL EXPENDITURES	\$ <u>63,933</u>	<u>64,786</u>	<u>66,051</u>	<u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2013 - 2022)**

(in thousands of dollars)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Refunds for Overpayment of Tax	\$ 1,336,569	1,480,064	1,262,829	1,346,643	1,435,055	1,415,657	1,404,699	1,222,501	1,278,422	1,178,920
Appropriated Tax Credits						291	363			
County Stock Insurance Tax	79	130	128	125	121	115	114	103	82	203
Refunds for Aviation Trust Fund	3	4	1	4	3	2	6	6	20	4
Distribution of Funds Accruing to the Motor Fuel Tax Fund	204,900	180,807	185,423	188,981	188,109	188,000	185,676	185,263	178,451	177,321
Distribution of Income Tax Check-offs	25	28	27	23	25	26	36	35	33	25
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	594	617	531	453	401	474	448	404	850	1,552
Refunds of Tobacco and Cigarette Tax	23	28	21	16		39	20	21	50	27
Refunds of Motor Fuel Tax	9,146	13,544	11,245	11,827	11,283	14,702	10,047	10,578	9,119	7,838
Refunds of Fees Credited to Motor Vehicle Commission Fund		3		18	3	2	4	4	3	6
Refunds-Overpayment and Errors of the Workers' Compensation Fund	22	143	411	251	52	267	309	118	66	514
Refunds-Federal and Other Funds	2		2	6					14	18
Refunds-Debt Offset	580	1,075	1,110	561	1,164	1,042	907	823	866	893
Debt Offset Tax Credits	141	96	13	69	82	146	69	66	99	211
Refunds of Specialty Plates							5	5		5
Rolling Stock Tax Credit			194							
Distribution of Emblem Use Fee	19	26	20	1	1	1	1	1	1	1
Total Program Specific Distributions	\$ 1,552,103	1,676,565	1,461,955	1,548,978	1,636,299	1,620,764	1,602,704	1,419,928	1,468,076	1,367,538

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2022

The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2022, the Department of Revenue received approximately 67 percent of its operational funding from the General Fund.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BRAIN INJURY FUND

The Brain Injury Fund, as authorized by Section 304.028, RSMo, receives a portion of a \$2 surcharge collected by court clerks in all criminal cases.

FUND DESCRIPTIONS

CHILD SUPPORT ENFORCEMENT FUND

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Sections 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Department receives appropriations from the fund.

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Sections 701.345 and 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The Department of Health and Senior Services uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess of \$25 to OSCA and request a setoff of an income tax refund.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Department receives appropriations from this fund.

FUND DESCRIPTIONS

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

DEBT OFFSET ESCROW FUND

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

DEPARTMENT OF REVENUE FEDERAL FUND

The Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund annually.

FUND DESCRIPTIONS

Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives application fees to defray the Department's cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

As authorized by Sections 57.278 and 57.280 RSMo, the Deputy Sheriff Salary Supplementation Fund receives fees that sheriffs' charge for the service of any summons, writ, subpoena or other order of the court. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives a portion of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

ELDERLY HOME-DELIVERED MEALS TRUST FUND

The Elderly Home-Delivered Meals Trust Fund, as authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

FUND DESCRIPTIONS

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

FEDERAL SURPLUS PROPERTY

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Department's vendor for recycling the Department's confidential records.

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats.

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries after deduction of six percent for collection costs retained by the seller.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Sections 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Department receives appropriations from the fund.

FUND DESCRIPTIONS

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives a portion of a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

JUVENILE JUSTICE FUND

The Juvenile Justice Fund, as authorized by Section 211.435, RSMo, receives a \$2 surcharge for all traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. Monies in the fund are distributed to judicial circuits for the administration of the juvenile justice system.

KANSAS CITY REGIONAL LAW ENFORCEMENT MEMORIAL FOUNDATION FUND

The Kansas City Regional Law Enforcement Memorial Foundation Fund, as authorized by Section 143.1028, RSMo, receives contributions that taxpayers designate on their income tax return.

FUND DESCRIPTIONS

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting “Dare to Dream” license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

MISSOURI CASA FUND

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives a portion of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Sections 59.319 and 215.034, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI LAND SURVEY FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants or provides other financial assistance or services to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States.

FUND DESCRIPTIONS

MISSOURI NATIONAL GUARD FOUNDATION FUND

The Missouri National Guard Foundation Fund, as authorized by Section 143.1027, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The Department distributes the collections and accrued interest to the Missouri National Guard Foundation semiannually.

MISSOURI NATIONAL GUARD TRUST FUND

The Missouri National Guard Trust Fund, as authorized by Sections 41.214, 41.958, and 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services or coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of the surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs. The fee increased from \$1 to \$5 effective August 28, 2019. The fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

MISSOURI ONE START COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

The Missouri One Start Community College Job Retention Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement. This fund was previously known as the Missouri Works Community College Job Retention Training Fund.

MISSOURI ONE START COMMUNITY COLLEGE NEW JOBS TRAINING FUND

The Missouri One Start Community College New Jobs Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement. This fund was previously known as the Missouri Works Community College New Jobs Training Fund.

FUND DESCRIPTIONS

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 301.3084, RSMo, receives contributions from individuals requesting “Breast Cancer Awareness” license plates. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical and breast cancer.

MISSOURI STATE CORONERS’ TRAINING FUND

The Missouri State Coroners’ Training Fund, as authorized by Section 58.208, RSMo, receives a \$1 fee collected for issuing death certificates. Moneys in the fund are used by the Missouri Coroners’ and Medical Examiners Association for in-state training, equipment and supplies.

MISSOURI STATE WATER PATROL FUND

The Missouri State Water Patrol Fund, as authorized by Section 306.030, RSMo, receives marine registration fees in excess of \$1 million annually. The Department deposits the first \$1 million into the General Fund. Prior to July 1, 2019, the first \$2 million dollars collected were deposited into the General Fund.

MISSOURI VETERANS’ HEALTH AND CARE FUND

The Missouri Veterans’ Health and Care Fund, as authorized by Article XIV, Section 4 of the Constitution of Missouri, receives a four percent tax levied upon the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state.

MODEX FUND

The MODEX Fund, as authorized by Section 488.5320, RSMo, receives 50 percent of charges from cases disposed of by a violations bureau. The Peace Officers Standards and Training Commission uses the money for the operational cost of the Missouri Data Exchange (MODEX) system.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-State Fund.

FUND DESCRIPTIONS

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Department collects from manufacturers, motor vehicle dealers, and boat dealers. The Department receives appropriations from the fund.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs. The fund also receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PEACE OFFICER STANDARDS AND TRAINING COMMISSION FUND

The Peace Officer Standards and Training Commission Fund, as authorized by Sections 488.5336 and 590.178, RSMo, receives a \$1 surcharge from all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state.

PEDIATRIC CANCER TRUST FUND

The Pediatric Cancer Trust Fund, as authorized by Section 143.1026, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

FUND DESCRIPTIONS

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Department receives appropriations from the fund.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Department collects from owners and operators of underground and aboveground storage tanks. The Department receives appropriations from this fund.

PORT AUTHORITY AIM ZONE FUND

The Port Authority AIM Zone Fund, as authorized by Section 68.075, RSMo, receives fifty percent of state tax withholdings on new jobs within a port authority approved AIM zone after development or redevelopment has commenced.

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Sections 192.016 and 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education "Proposition C" sales and use tax collections.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Sections 595.045 and 595.100, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

FUND DESCRIPTIONS

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLDIERS MEMORIAL MILITARY MUSEUM IN ST. LOUIS FUND

The Soldiers Memorial Military Museum in St. Louis Fund, as authorized by Section 143.1029, RSMo, receives contributions that taxpayers designate on their income tax return.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 579, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Department receives appropriations from this fund.

FUND DESCRIPTIONS

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and all-terrain vehicles. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LEGAL EXPENSE FUND

The State Legal Expense Fund, as authorized by Section 105.711, RSMo, receives transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees. The Department receives an appropriation from this fund.

STATE ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50% of the motor vehicle sales taxes.

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes). This fund also receives license fees collected from wholesalers of cigarette or tobacco products as authorized by Section 149.035, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Sections 476.055 and 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

FUND DESCRIPTIONS

Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

TOBACCO CONTROL SPECIAL FUND

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this fund.

VETERANS TRUST FUND

The Veterans Trust Fund, as authorized by Sections 42.135 and 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund, as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

WORKERS MEMORIAL FUND

The Workers Memorial Fund, as authorized by Sections 8.900 and 143.1025, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Workers Memorial Committee will use the money for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

WORLD WAR I MEMORIAL TRUST FUND

The World War I Memorial Trust Fund, as authorized by Section 301.3033, RSMo receives a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

FUND DESCRIPTIONS

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, received monetary donations for a military license plate. The Missouri Veterans' Commission used money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue identifies the money to a particular tax or fee type, the Department transfers it to the appropriate fund.

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County.

The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

COMPLIANCE CLEARING FUND

The Department audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field Compliance personnel collect tax payments for any discrepancies, and the Department held payments in this fund pending the final audit review and identification of fund types. Upon fund identification the Department transferred the tax payment to the appropriate funds. Upon implementation of the tax integrated system, the Department now bills the entity upon final audit review.

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**

As authorized by Section 137.1021, RSMo, the Department collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.

FUND DESCRIPTIONS

- **Statutory County Recorder's Fees**

As authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder and in which the office of recorder of deeds collects less than \$55,000 of the \$3 fee retained by the county.

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**

As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Department of Revenue exercises administrative control over the fund.

- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

FUND DESCRIPTIONS

EXCESS TRAFFIC AND OTHER MISCELLANEOUS FINES FUND

The Excess Traffic and Other Miscellaneous Fines Fund is a combination of the following fines:

- **Excess Traffic Fines**

As authorized by Section 479.359 RSMo, the Department receives fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations in excess of 20 percent of the county, city, town or village's annual general operating revenue. The Department distributes the funds to the schools within the county in which the fines were collected.

- **Political Subdivision Annual Financial Reporting Fine**

As authorized by Section 105.145, RSMo, the Department offsets a political subdivision's sales or use tax distribution with fines assessed by the State Auditor if the political subdivision fails to timely file its annual financial statement with the State Auditor. The Department distributes the fines to the schools within the county in which the fines were collected.

FAMILY SUPPORT TRUST FUND

As authorized by Section 454.533, RSMo, the Family Support Trust Fund receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives a tax on the net income of financial institutions. The Department disburses it back to the counties.

The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

INTEGRATED TAX SYSTEM SPLIT PAYMENT

The Department receives tax payments that cannot be identified to a particular type or is split between taxes and fees housed in the integrated tax system or other legacy systems. The Department transfers the collections to the appropriate fund(s) after it process the return and identifies the tax type.

FUND DESCRIPTIONS

MISSOURI 911 SERVICE TRUST FUND

The Missouri 911 Service Trust Fund, as authorized by Sections 190.420, 190.455, and 190.460, RSMo, receives fees assessed on subscribers of any communications service enabled to contact 911 and a three percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The Department disburses the collections to local political subdivisions.

MoDOT NON-STATE FUND

The Missouri Department of Transportation (MoDOT) Non-State Fund is a combination of the following taxes and fees. The Department of Revenue exercise administrative control over the fund.

- **Base State Registration**
The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.
- **International Fuel Tax Agreement**
The MoDOT holds and disburses fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.
- **International Fuel Tax Agreement Bond**
The MoDOT holds fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.
- **International Registration Plan**
The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly.

FUND DESCRIPTIONS

The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

The Department implemented remote deposit for the contracted agent offices. Daily contract agent office deposits are consolidated to a central E-deposit collection account and subsequently transferred to the Motor Vehicle Local Sales Tax Fund. The Department holds \$19.5 million in a compensating account to pay for all costs associated with remote deposit.

RIVERBOAT GAMING TAXES AND FEES FUND

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **Riverboat Gaming Admission Fees**
As authorized by Section 313.820 and 313.835, RSMo, the Department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The Department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the Department collects gaming gross receipts tax from boats conducting gaming activities. The Department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

FUND DESCRIPTIONS

SALES AND USE NON-STATE TAX FUND

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Local Option Use Tax**

The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.

- **Local Sales Tax**

The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.

- **Suspense Holding**

The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2022

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 264,541	179,216	158,408	285,348	Cash	272,572
Animal Waste Treatment System Loan Program	323,343	375,878	136,218	563,003	Cash	384,717
Beginning Farmer Loan Program	69,000	19,446	21,155	67,292	Cash	78,788
Agricultural Product Utilization Contributor Tax Credit Program	252,364	5,654,509	5,541,500	365,373	Cash	5,768,553
Family Farm Breeding Livestock Loan Program	30,570	2,532	7,817	25,285	Cash	25,235
Qualified Beef Tax Credit Program	746	0	746	(0)	Cash	(0)
MAESTRO (ARRA)	50,548	16	0	50,564	Cash	50,564
Meat Processing Facility Investment Tax Credit Act	16,883	42,985	14,247	45,621	Cash	45,621
Value-Added Escrow	459,261	2,639,894	2,279,493	819,662	Cash	1,068,662
Down Payment Loan Program	631,086	2,109,851	2,534,204	206,733	Cash	2,017,752
Missouri State Fair Escrow Account	1,717,429	2,841,597	3,092,220	1,466,805	Cash	1,466,805
Biofuel Infrastructure Program	488,542	232,716	503,884	217,373	Cash	217,373
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 256,122	684,625	(437,631)	1,378,378	Cash	503,116
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 19,439,138	48,014,643	55,474,742	11,979,039	Cash	11,979,039
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 840,913,000	436,209,000	553,936,000	723,186,000	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,436,217,000
MTC General	11,653,399	41,319	267,680	11,427,038	Cash	11,427,038
SSBCI Investment Income	350,006	1,521	37,389	314,138	Cash	314,138
Industrial Development and Reserve Fund	35,830,084	2,340,338	1,091,677	37,078,745	Cash, TI, Rec, Eq, Pre Exp, Bldg	37,078,745
Infrastructure Development Fund	75,306,220	5,823,875	4,759,797	76,370,298	Cash, TI, Rec, Eq, Pre Exp, Bldg	76,370,298
National Geospatial Intelligence Agency (NGA)	381,100	4,440,093	375,583	4,445,610	Cash	1,145,610
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 552,835	222,003	11,435	763,403	TI	953,323
Student and Activities Fund	61,444	14,062	15,203	60,303	Cash	60,303
ATU - Audiology Training Unit	351,853	47,872	13,350	386,374	Cash	386,374
Missouri School for the Blind:						
Trust Fund	9,478,661	1,289,706	987,064	9,781,303	TI	16,320,630
Activities Fund	30,490	58,704	62,504	26,689	Cash	26,689
Student Fund	1,545	7,360	6,797	2,108	Cash	2,108
Handicapped Children's Trust Fund	6,333	794	158	6,969	TI	9,668

See page 129 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 103,257	0	0	103,257	Cash, CD	103,257
Missouri DECA	50,154	842,424	833,896	58,683	Cash	58,683
Missouri Collegiate DECA	17,568	14,209	13,952	17,824	Cash	17,824
Missouri FBLA	201,133	679,446	620,752	259,828	Cash, CD	259,828
Missouri FBLA-PBL Professional Division	7,795	8	0	7,803	Cash, CD	7,803
Missouri HOSA	155,450	149,979	141,044	164,385	Cash	164,385
Missouri PBL	7,499	0	0	7,499	Cash	7,499
Missouri Skills USA	599,178	481,793	420,489	660,482	Cash, CD	660,482
Missouri Technology Student Association	68,037	0	0	68,037	Cash	68,037
Young Farmers	63,388	19,540	21,413	61,515	Cash, CD	61,515
Missouri FFA	1,837,875	1,183,327	1,210,385	1,810,816	Cash, CD, TI, Other	1,810,816
Missouri FFA-PAS	11,235.28	1,002.07	880.46	11,357	Cash	11,357
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current Unrestricted Funds	\$ (103,373,756)	94,877,822	86,878,652	(95,374,586)	Cash, Rec, TI, Inv, Pre Exp	86,232,897
Current Restricted Fund	23,690,015	57,992,568	57,937,686	23,744,897	Cash, Rec, TI, Pre Exp	29,403,959
Auxiliary Services Designated	45,220,205	30,427,718	30,552,302	45,095,621	Cash, Rec, Inv, Pre Exp, TI	6,005,319
Loan Funds - Restricted Fund	5,224,378	134,305	1,099,944	4,258,739	Cash, Rec, TI	4,476,606
Unexpended Plant Restricted Fund	7,475,651	2,684,492	2,114,706	8,045,437	Cash, TI, CWIP	5,218,759
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 4,943,784	9,364,192	9,752,208	4,555,768	Cash	4,555,768
Other Revenues	112,701	465,746	478,580	99,867	Cash	99,867
Current Funds - Restricted:						
Federal Grants	(181,208)	17,598,321	17,458,089	(40,976)	Cash, Rec	(40,976)
Other Gifts, Grants, and Contracts	1,250,522	3,362,386	3,098,587	1,514,321	Cash	1,514,321
Auxiliary Enterprises	(1,759,144)	5,859,239	5,083,060	(982,965)	Cash, TI	(982,965)
Loan Fund	44,229	25,000	24,764	44,465	Cash, Rec	44,465
Endowment	1,519,209	378,505	0	1,897,714	Cash, Rec	1,897,714
Plant	24,413,422	1,725,728	998,080	25,141,070	Cash, TI, Bldg, Eq	25,141,070
<u>Lincoln University:</u>						
General Fund	\$ 58,907,647	38,089,120	33,207,233	63,789,534	Cash, TI, Rec, Inv, Pre Exp	33,041,308
Other Post Employment Benefits (OPEB)	(41,681,986)	0	0	(41,681,986)	TI	(41,681,986)
Auxiliary Services	4,069,387	7,521,736	5,636,047	5,955,075	Cash, TI, Rec	6,008,671
Agency Fund	3,990,979	43,663,691	45,116,653	2,538,016	Cash, Rec	45,961,873
Plant Fund	72,415,919	3,684,055	3,489,893	72,610,080	Cash, TI, Eq, CWIP, Bldgs	98,066,104
Endowment Fund	4,070,780	15,199	100	4,085,879	Cash, TI	3,052,874

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Southern State University:</u>						
Current Funds	\$ 50,945,828	68,455,854	67,347,481	52,054,201	Cash, Rec, Inv, Eq, Pre Exp, Other	25,830,394
<u>Missouri Western State University:</u>						
General Operating	\$ (28,015,893)	56,062,286	52,874,694	(24,828,301)	Cash, Rec, Pre Exp	12,631,245
Designated	4,409,616	2,766,977	2,705,255	4,471,338	Cash, Rec	4,607,669
Auxiliary Enterprises	389,477	11,813,446	14,597,043	(2,394,120)	Cash, Rec	4,791,802
Restricted	500,675	22,002,292	22,378,663	124,304	Cash, Rec	147,143
Loan Fund	82,483	0	0	82,483	Rec	82,483
Investment in Plant	66,921,527	8,948,776	6,860,993	69,009,310	Eq, Bldg, Other	111,826,570
Debt Service	356,474	0	0	356,474	Cash	356,474
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 22,715,898	81,094,699	69,701,218	34,109,379	Cash, Inv, Rec	36,461,559
Designated	13,423,302	11,371,273	6,924,115	17,870,460	Cash, Inv, Rec	19,891,362
Auxiliary Enterprises	3,279,376	25,828,858	22,096,276	7,011,958	Cash, Inv, Rec	8,890,653
Restricted	9,209,709	22,344,616	22,344,616	9,209,709	Cash, Rec	14,626,598
Loan Fund	1,847,993	157,324	1,096,600	908,717	Cash, Rec	908,718
Plant Fund:						
Unexpended Plant	(82,359,147)	0	0	(82,359,147)	Cash, Rec	19,510,791
Renewals and Replacements	26,007,038	4,130,402	6,028,323	24,109,117	Cash, Rec	24,963,826
Debt Service	11,935,412	7,431,678	2,512,968	16,854,122	Cash, TI, Rec	10,402,038
Investment in Plant	92,601,990	1,741,897	2,216,443	92,127,444	Eq, Bldg, Other	132,971,653
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (64,482,557)	269,490,736	254,611,034	(49,602,855)	Cash, TI, Inv, Rec, Pre Exp	109,905,115
Loan Fund	535,027	63,136	6,418	591,745	Cash, Rec	2,485,764
Endowment and Similar Funds	4,552,575	(155,309)	2,323,243	2,074,023	Cash, Rec	2,074,023
Plant Fund	284,167,189	23,666,588	17,794,558	290,039,220	Cash, Rec, Other	475,382,071
Agency Fund	217,727	675,765	821,169	72,323	Cash, Other	260,490
<u>Missouri State University:</u>						
General Operating Fund	\$ 75,983,073	119,338,886	101,848,793	93,473,166	Cash, Rec, Inv, Other	125,193,673
Undesignated Fund	4,441,277	0	20,828	4,420,449	Cash, Rec, Inv, Other	6,481,016
Designated Fund	798,625	7,104	0	805,729	Cash, Rec, Inv, Other	805,729
Other Funds:						
Designated Fund	\$ 64,056,069	41,675,305	39,332,626	66,398,748	Cash, Rec, Inv, Other	67,191,484
OPEB/GASB Accounts	(268,855,215)	0	4,735,585	(273,590,800)	Cash, Rec, Inv, Other	44,773,569
Auxiliary Fund	165,925,822	68,043,656	49,620,320	184,349,158	Cash, Rec, Inv, Other	282,983,620
Restricted and Loan Fund	(436,387)	40,884,724	41,878,744	(1,430,407)	Cash, Rec, Inv, Other	1,070,716
Plant Fund	258,924,545	28,599,784	0	287,524,329	Cash, Rec, Inv, Other	338,195,920
West Plains Fund (All Funds Except OPEB/GASB)	22,678,288	9,115,695	6,982,461	24,811,522	Cash, Rec, Inv, Other	26,251,614
West Plains Fund - OPEB/GASB	(12,145,610)	0	213,546	(12,359,156)	TI	2,221,327

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 29,953,124	54,138,605	54,855,377	29,236,352	Cash, TI, Rec, Inv	52,666,151
Current Funds - Restricted	756,286	17,963,671	18,168,313	551,644	Cash, Rec	2,573,203
Plant Fund	208,413,001	1,015,554	2,329,518	207,099,037	Cash, TI, CWIP, Other	194,426,868
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,181,558)	2,555,021	3,135,022	(5,761,559)	Cash, TI, Rec, Inv	2,290,753
Restricted Funds	95,696	659,563	485,860	269,399	Cash, TI, Rec, Inv	314,487
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 596,308,421	974,496,983	819,545,308	751,260,096	Cash	751,260,096
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 367,191	1,341,468	1,566,147	142,512	Cash	142,512
Bellefontaine Habilitation Center	578,318	1,516,754	1,578,153	516,918	Cash	516,918
Center for Behavioral Medicine	8,794	55,409	60,703	3,500	Cash	3,500
Central Missouri Regional Center	1,411,502	5,865,913	6,165,923	1,111,493	Cash	1,111,493
Fulton State Hospital	652,681	1,435,958	1,363,053	725,585	Cash	725,585
Hannibal Regional Center	612,278	2,438,578	2,773,979	276,878	Cash	276,878
Hawthorn Children's Psychiatric Hospital	5,061	16,206	9,986	11,280	Cash	11,280
Higginsville Habilitation Center	242,451	520,842	528,713	234,579	Cash	234,579
Joplin Regional Center	497,056	1,715,388	1,938,117	274,327	Cash	274,327
Kansas City Regional Center	2,125,384	8,568,147	9,226,347	1,467,183	Cash	1,467,183
Kirksville Regional Center	19,011	11,749	16,444	14,315	Cash	14,315
St. Louis Forensic Treatment Center North	18,476	3,892	10,421	11,947	Cash	17,469
Northwest Community Services	476,358	1,802,848	1,955,035	324,171	Cash	324,171
Northwest Mo. Psychiatric Rehabilitation Center	75,597	321,445	314,016	83,026	Cash	83,026
Poplar Bluff Regional Center	765,875	1,683,283	2,109,966	339,192	Cash	339,192
Rolla Regional Center	504,868	1,794,980	1,923,040	376,808	Cash	376,808
Sikeston Regional Center	628,109	991,734	1,509,782	110,062	Cash	110,062
Southeast Mo. Mental Health	551,053	901,014	985,939	466,128	Cash	466,128
Southeast Mo. Residential Services	269,248	727,929	777,139	220,037	Cash	220,037
Southwest Community Services	92,655	532,474	534,770	90,359	Cash	90,359
Southwest Mo. Mental Health	0	44,360	32,597	11,763	Cash	11,763
Springfield Regional Center	938,111	3,336,242	3,865,634	408,719	Cash	408,719
St. Louis Developmental Dis. Treatment Center	413,095	1,524,084	1,628,996	308,183	Cash	308,183
St. Louis Regional Center	2,010,490	7,287,508	7,846,041	1,451,958	Cash	1,451,958
St. Louis Forensic Treatment Center South	705,793	881,421	983,422	603,792	Cash	603,792

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 341,120	386,163	417,997	309,286	Cash	309,286
OFFICE OF ADMINISTRATION:						
Trustee Earnings Tax Account	\$ 127,603	1,827,994	1,826,016	129,581	Cash, Repo	129,581
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	0	113,938,510	0	113,938,510	Cash, TI	113,938,510
Investment Income	0	0	0	0	Cash, TI	0
Member Premium-Public Entities	0	9,633,398	0	9,633,398	Cash, TI	9,633,398
Rebates	0	86,230,763	0	86,230,763	Cash, TI	86,230,763
Missouri Savings Bond Account	537	11,555	12,070	22	Cash	22
Old Age Survivors Disability and Health Insurance Trust Fund	4,739	314,868,020	314,869,318	3,441	Cash	3,441
State of MO Cafeteria Plan Account	47,281	408,910	433,825	22,366	Cash	22,366
Commuter Benefits Refund Account	0	2,951	2,951	0	Cash	0
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 65,254	88,475	99,661	54,068	Cash	54,068
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	36,226	194,343	175,225	55,344	Cash	55,344
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	40,048	1,017,374	1,007,457	49,965	Cash	49,965
Mo. Veterans' Home, St. James:						
Residents Cash Fund	26,552	673,575	672,498	27,628	Cash	27,628
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	171,937	675,308	703,963	143,282	Cash	143,282
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	40,172	87,901	96,814	31,259	Cash	31,259
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	51,169	1,245,671	1,259,718	37,122	Cash	37,122

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 9,519,930,080	(299,675,741)	971,839,742	8,248,414,597	Cash, Rec, TI, Eq	12,963,615,884
Judicial Plan	211,081,342	21,977,614	42,609,870	190,449,086	Cash, Rec, TI	298,831,581
Mo. State Employees Life and LTD Insurance Program	121,208	30,408,989	30,404,734	125,463	Cash, Rec, TI	3,908,721
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 247	3,659	2,696	1,210	Cash	1,210
Gentry Residential Treatment Center - Trust Fund	330	843	688	485	Cash	485
Rich Hill Youth Development Center - Trust Fund	158	0	0	158	Cash	158
Datema House - Trust Fund	0	0	0	0	Cash	0
Wilson Creek Group Home	579	1,090	1,005	665	Cash	665
Northeast Region:						
Cornerstone - Trust Fund	44	0	44	0	Cash	0
Fulton Treatment Center - Trust Fund	355	0	0	355	Cash	355
Rosa Parks Center - Trust Fund	60	0	0	60	Cash	60
Camp Avery Park Camp - Trust Fund	68	233	233	68	Cash	68
Montgomery City Youth Center - Trust Fund	2,185	0	1,751	434	Cash	434
Northwest Region:						
Langsford House - Trust Fund	1,122	6,310	4,964	2,468	Cash	2,468
Northwest Regional Office - Imprest Fund	980	20	1,000	0	Cash	0
Northwest Regional Youth Center - Trust Fund	3,357	21,913	4,319	20,951	Cash	20,951
Riverbend Treatment Center - Trust Fund	11,181	19,525	9,986	20,720	Cash	20,720
Watkins Mill Park Camp - Trust Fund	3,920	18,758	18,113	4,566	Cash	4,566
Waverly Regional Youth Center - Trust Fund	6,040	22,047	19,837	8,250	Cash	8,250
Southeast Region:						
W.E. Sears - Trust Fund	10,172	21,020	28,452	2,740	Cash	2,740
Girardot Center - Trust Fund	1,039	5,589	4,882	1,745	Cash	1,745
Sierra Osage Treatment Center - Trust Fund	6,019	9,937	14,230	1,726	Cash	1,726
Southeast Regional Office - Imprest Fund	1,000	134	134	1,000	Cash	1,000
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	52	0	0	52	Cash	52
Hogan Street Regional Youth Center-Trust Fund	4,802	16,844	3,279	18,367	Cash	18,367
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	98	262	250	111	Cash	111
Bissell Hall - Trust Fund	0	0	0	0	Cash	0
Ft. Bellefontaine - Trust Fund	5	942	916	31	Cash	31
Lewis & Clark - Trust Fund	0	8,303	7,948	355	Cash	355

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2022**

Name of Fund or Source	Balance June 30, 2021	Receipts	Expenditures	Balance June 30, 2022 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 111,516,253	28,776,848	34,620,873	105,672,229	Cash	105,672,229
MoDOT and MSHP Medical and Life Insurance	55,158,179	153,546,165	160,161,474	48,542,870	Cash, TI, Rec, CD	68,228,834
Mo Highway and Transportation Com Self Insurance	35,590,262	15,232,629	28,171,591	22,651,300	Cash, TI, Rec	103,446,127
Mo Transportation Finance Corp	115,064,703	569,635	1,440,539	114,193,799	Cash, TI, Rec	114,206,369
Motor Carrier Services	8,496,879	237,017,067	234,971,523	10,542,424	Cash, TI, Rec	10,542,424
TOTAL NON-APPROPRIATED FUNDS	\$ 12,745,283,832	3,575,543,121	4,531,101,393	11,789,725,560		19,721,941,480

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2020, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2020 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Repo - Repurchase Agreement CS - Common Stock Pre Exp - Prepaid Expenses Inv - Inventories

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 43.